

EAST INDIA : ACCOUNTS AND ESTIMATES, 1914-1915.

EXPLANATORY MEMORANDUM

BY THE

UNDER SECRETARY OF STATE FOR INDIA.

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



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MEMORANDUM

BY THE

UNDER SECRETARY OF STATE FOR INDIA,

RELATING TO THE

ACCOUNTS of the GOVERNMENT OF INDIA for 1912-13 and
the ESTIMATES for 1913-14 and 1914-15.

REVENUE AND EXPENDITURE.

Gross Revenue and Expenditure.

The Gross Revenue and Expenditure of the Government of India for the three years to which this Memorandum refers are as follows :—

Gross Revenue and Expenditure.								Accounts, 1912-13.	Revised Estimate, 1913-14.	Budget, 1914-15.
								£	£	£
Revenue	...	...	...	...	...	...	86,862,598	84,484,600	85,079,400
Expenditure	...	...	...	...	...	...	83,754,964	82,997,900	83,822,900
Surplus or <i>Deficit</i>	...	...	...	...	...	...	3,107,634	1,486,700	1,256,500

In these figures all receipts are included in the total of revenue and all outlay in the total of expenditure, with the one exception that the working expenses of railways and the surplus profits paid to certain railway companies are treated not as expenditure but as a deduction from revenue.

Net Revenue and Expenditure.

The figures of Gross Revenue just given include the net receipts of railways without any deduction on account of interest charges, the total receipts (without any deduction on account of interest charges, working expenses, &c.) derived from the other commercial undertakings of the Government of India (*i.e.*, Irrigation works, Post Office and Telegraphs), and from the sale of Opium, and the receipts of certain spending departments; while the figures of Gross Expenditure include refunds and assignments, the interest charges of railways, the working expenses and interest charges of other commercial undertakings, and the cost of cultivation and manufacture of opium. This method of compiling the figures causes the revenue available for administrative purposes and the expenditure on such purposes to appear much greater than they really are

and it is accordingly the practice to present to Parliament an annual statement of Net Income and Expenditure (*see* H. of C.169 of 1914), in which the net revenue derived from commercial undertakings and opium is shown instead of the gross revenue, and similar adjustments are made under other heads of revenue and expenditure by deducting (1) refunds and assignments from the gross yield of land revenue, taxation, &c., and (2) the receipts of the spending departments from the gross expenditure incurred by them. The cost of the establishments maintained for the collection of revenue is not shown as a deduction from revenue but as a separate head of expenditure. In the following table the Net Revenue and Expenditure for 1912-13, 1913-14 and 1914-15 are calculated in the same manner as in the annual Parliamentary return mentioned above.

Net Revenue.

—	Accounts, 1912-13.		Budget, 1913-14.		Revised Estimate, 1913-14.		Budget, 1914-15.	
	£	£	£	£	£	£	£	£
I. Land Revenue, &c. :								
1. Land Revenue	20,519,247		20,610,200		20,469,900		20,904,500	
2. Forest	2,146,667		2,024,300		2,210,300		2,287,800	
3. Tributes from Native States	419,367		415,300		424,100		404,900	
		23,085,281		23,049,800		23,104,300		23,597,200
II. Opium		4,515,685		306,000		561,800		1,177,100
III. Taxation :								
1. Salt	3,077,118		3,146,607		3,156,300		3,176,700	
2. Stamps	5,009,774		5,162,900		5,179,500		5,312,800	
3. Excise	8,199,349		8,365,700		8,786,600		9,073,800	
4. Provincial Rates	551,071		27,900		179,400		30,300	
5. Customs	7,049,254		6,712,600		7,218,600		7,093,600	
6. Assessed Taxes	1,731,167		1,747,700		1,899,500		1,867,700	
7. Registration	480,984		490,800		508,000		522,400	
		26,098,717		25,654,200		26,927,900		27,077,300
IV. Commercial Undertakings :								
1. Post Office	235,869		803,600		291,600		470,100	
2. Telegraph	68,178		39,200		4,400		87,700	
3. Railway Revenue Account	4,803,354		4,552,300		4,649,500		3,920,700	
4. Irrigation	1,109,289		839,300		1,006,800		907,900	
		6,216,690		5,656,000		5,943,500		5,211,000
V. Mint		345,016		136,900		268,000		145,500
VI. Exchange		100,879		33,300		113,900		66,700
Total Net Revenue ...		60,362,268		54,836,200		56,919,400		57,274,800

Net Expenditure.

—	Accounts, 1912-13.		Budget, 1913-14.		Revised Estimate, 1913-14.		Budget, 1914-15.	
	£	£	£	£	£	£	£	£
I. Debt Services (excluding interest payment chargeable to Railways and Irrigation) ...		836,827		22,700		176,700		231,800
II. Military Services :								
1. Army	18,348,728		18,369,200		18,701,500		19,113,500	
2. Marine	892,259		880,000		414,400		411,100	
3. Military Works and Special Defence Works	824,484		897,600		903,500		975,400	
		19,565,466		19,646,800		20,019,400		20,500,000
III. Collection of Revenue		6,514,157		6,796,500		6,693,800		7,134,900
IV. Civil Services :								
1. Civil Departments	15,353,908		18,127,800		16,621,000		18,355,700	
2. Miscellaneous Civil Charges	4,261,904		4,531,100		4,771,300		4,784,700	
3. Civil Works	5,708,822		6,297,600		6,752,200		7,217,100	
		25,324,134		28,956,500		28,144,500		30,357,500
V. Famine Relief and Insurance ...		1,000,000		1,000,000		1,000,000		1,000,000
VI. Provincial adjustments :								
1. Provincial Surpluses (which are added to the Provincial Balances and charged against the Revenue of the year)		4,514,050		—		—		—
2. Provincial Deficits (i.e., amounts taken from Provincial Balances towards defraying expenditure incurred in the year) ...		—		2,912,600		601,700		3,205,900
Total Net Expenditure charged against Revenue		57,254,684		53,509,900		55,432,700		56,018,300
Surplus or Deficit ...		3,107,684		1,326,300		1,486,700		1,256,500

Accounts, 1912-13.

It will be seen from the table that the final accounts for 1912-13 show a surplus of £3,107,634; this is less by £286,066 than the amount shown in the Revised Estimate published in March, 1913.

Revised Estimate, 1913-14.

The Revised Estimate of 1913-14 shows, as compared with the Budget of that year, increases of £2,083,200 in net revenue, £1,922,800 in net expenditure, and £160,400 in the surplus, which becomes £1,486,700. The increases and decreases in detail were as follows:—

<i>Net Revenue.</i>				
Increases.			Decreases.	
		£		£
Customs		506,000	Land Revenue ...	140,300
Excise		420,900	Post Office	12,000
Opium		255,800		
Forest		186,000		
Irrigation		167,500		
Assessed Taxes ...		151,800		
Provincial Rates ...		151,500		
Mint		131,100		
Other Heads		264,900		
		<hr/>		
Total		2,235,500	Total	<hr/> 152,300

<i>Net Expenditure.</i>				
Increases.			Decreases.	
		£		£
Civil Works		454,200	Education	862,400
Army		332,300	Medical	662,900
Debt		154,000	Scientific and Minor	
Other Heads		491,400	Departments ...	110,400
Provincial Adjustments		2,310,900	Collection of Revenue	102,700
		<hr/>	Other Heads	81,600
		3,742,800		<hr/>
		<hr/>		1,820,000

Notes on the Heads under which the principal variations occur will be found in Appendix I.

Budget, 1914-15.

The Budget of 1914-15 introduces no changes in taxation.

The net revenue and expenditure are estimated as follows:—

	£
Net Revenue	57,274,800
Net Expenditure	56,018,300
	<hr/>
Surplus	1,256,500
	<hr/>

As compared with the Revised Estimate for 1913-14 these figures show increases of £355,400 in net revenue, and £585,600 in net expenditure, and a decrease of £230,200 in the surplus.

Provision is made in the Budget for a non-recurring grant of £100,000 to Burma for the development of communications, and for a recurring grant of £42,000 a year to the provincial governments to enable them to remit a number of miscellaneous contributions hitherto paid by local authorities for services rendered by Government officers.

Provision is also made for new recurring expenditure of £60,000 and £40,000 a year on Education and Sanitation respectively. The greater part of these sums has been, or will be, made over to the provincial governments.

The new assignments made for Education in 1914-15 bring up to £756,300 the total of the recurring grants made by the Government of India to the provinces for expenditure on Education in pursuance of the statement made at the Delhi Durbar of 12th December, 1911. (See Command Paper 5979, page 4.)

The increases and decreases in the Budget as compared with the Revised Estimates for 1913-14 in detail are as follows:—

<i>Net Revenue.</i>					
Increases.		£	Decreases.		£
Opium ...	...	615,300	Railways ...	...	728,800
Land Revenue ...	...	434,600	Provincial Rates ...	...	149,100
Excise ...	...	287,200	Customs ...	...	125,000
Post Office ...	...	178,500	Mint ...	...	122,500
Stamps ...	...	133,300	Irrigation ...	...	98,900
Other Heads ...	...	112,300	Telegraph ...	...	83,300
			Other Heads ...	...	98,200
Total ...	...	1,761,200	Total ...	...	1,405,800

<i>Net Expenditure.</i>					
Increases.		£	Decreases.		£
Education ...	...	759,000	Provincial Adjustments	...	2,604,200
Medical... ..	...	522,300	Other Heads ...	...	81,700
Civil Works ...	...	465,500			
Collection of Revenue ...	...	441,100			
Army ... ..	...	412,000			
Police ... ..	...	338,700			
Other Heads ...	...	332,900			
Total ...	...	3,271,500	Total ...	...	2,685,900

Notes on the Heads under which the principal variations occur will be found in Appendix I.

BURDEN OF TAXATION.

	Accounts, 1912-13.	Revised Estimate, 1913-14.	Budget, 1914-15.
	£	£	£
Salt	3,077,118	3,156,300	3,176,700
Stamps	5,009,774	5,179,500	5,312,800
Excise	8,199,349	8,786,600	9,073,800
Provincial Rates	551,071	179,400	30,300
Customs... ..	7,049,254	7,218,600	7,093,600
Assessed Taxes...	1,731,167	1,899,500	1,867,700
Registration ...	480,984	508,000	522,400
Total	26,098,717	26,927,900	27,077,300
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 ...	s. d.	s. d.	s. d.
If the payment of Land Revenue be added, the average becomes	2 1·4	2 2·1	2 2·1
For the purpose of calculating the burden of taxation the figures of population in the three years under review have been based on the Census of March, 1911, an annual increase of population at the rate of $\frac{1}{4}$ per cent. being assumed.	3 9·3	3 9·8	3 10·2

DEBT TRANSACTIONS AND CAPITAL EXPENDITURE.

Debt.

1913-14.—£500,000 India Bonds and £1,561,200 Railway Debenture Bonds were discharged.

£2,500,000 Madras and Southern Mahratta Railway Company 4 per cent. Debenture Stock was issued at 99, and £475,000 3½ per cent. Debenture Bonds of the same Company were issued at par.

A rupee loan of 3 crores (£2,000,000) was issued in July, 1913, at an average price of Rs. 96 : 8 : 8.

£2,000,000 Bengal Nagpur Railway Company 4 per cent. Debenture Stock was issued at 97½, and £500,000 3½ per cent. Debenture Bonds of the same Company were issued at £99 5s. in January, 1914, towards providing for capital expenditure in 1914-15.

The Budget provided for the discharge of £500,000 India Bonds, and for the issue in India of a 5 crore (£3½ millions) rupee loan, and in England of £5,000,000 India Stock and £750,000 share capital of a guaranteed railway company. The £500,000 India Bonds will be discharged in October 1914, and the rupee loan was issued in July, 1914, at an average price of Rs. 95 : 9 : 7 ; but the programme of loans in England has been modified. £3,000,000 South India Railway Company 4 per cent. Debenture Stock was issued in July, 1914, at 97½, and £1,000,000 Bengal Nagpur Railway Company 3½ per cent. Debenture Bonds were issued in the same month at £99 17s. 6d.

Irrigation Works.

The figures of the outlay on the construction of Major Irrigation Works incurred during the last two years and estimated to be incurred during the present year are as follows :—

	£
1912-13	1,818,800
1913-14 (Revised Estimate)	1,895,500
1914-15 (Budget)	1,722,900

The total capital outlay up to 31st March, 1914, excluding indirect charges, on Major Irrigation Works, is estimated at £39,447,500.

The net earnings (*i.e.*, gross receipts less working expenses) in 1912-13 gave a return of 8·12 per cent. on the mean of the capital expenditure at the beginning and the end of the year. (*See App. II. c.*)

Railways.

On the 31st March, 1913, the length of railways in India open for traffic was 33,599 miles, of which 557 miles were opened in the preceding twelve months. The total mileage under construction or sanctioned for construction at the close of the year was 2,572 miles.

The capital expenditure on railways shown in the Government Accounts for 1912-13 and Estimates for 1913-14 and 1914-15 is as follows :—

	Accounts, 1912-13.	Revised Estimate, 1913-14.	Budget, 1914-15.
	£	£	£
Expenditure not charged to Revenue :—			
(A) Outlay on lines worked by the State and by guaranteed companies :—			
(1) From funds provided by the State ...	8,799,562	10,050,900	9,589,400
(2) From funds raised through companies or provided from other sources.	1,096,553	2,115,800	2,410,600
	9,896,115	12,166,700	12,000,000
(B) Outlay on branch lines not on firm guarantee ...	59,107	173,800	338,300
Expenditure charged to Revenue :—			
Famine protective lines	41,411	9,400	100
Provincial State lines	4,266	2,500	1,900
	45,677	11,900	2,000
Grand Total	10,000,899	12,352,400	12,340,300

The figures given above do not include expenditure on lines other than State and guaranteed railways. In 1912 the capital expenditure on such lines was £1,758,467, of which £685,533 was on railways owned by Native States.

The net traffic receipts, i.e., the gross receipts after paying working expenses but not interest charges, in 1912-13 of open lines in which the Government is directly interested gave a return of 5·83 per cent. on the mean of the capital expenditure at the beginning and end of the year. (See App. II. b.)

Expenditure on the new capital at Delhi.

The capital expenditure on permanent works at Delhi incurred, or estimated to be incurred, is as follows :—

	£
1911-12	5,000
1912-13	114,900
1913-14	505,000
1914-15	666,700

Liabilities and Assets.

On the 31st of March, 1914, the debt of India amounted to £274,525,112 (viz. :—rupee debt, converted into sterling at 1s. 4d. the rupee, £97,127,119, and sterling debt, £177,397,993). 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 £32,926,552, and the various railway annuities, representing in the present year a charge of £898,775.

Up to the same date the Government of India had devoted £153,859,195 to the construction of Railways, and £39,447,500 to the construction of Irrigation Works. It had purchased from guaranteed companies (in some cases by cash payments, in others by annuities, and in one case by the direct issue of India Stock to the Company) nine railways, on which, at the time of purchase, £108,092,386 had been spent from capital raised by the companies. Its advances to Railway Companies stood at £8,554,713 and

it had lent £11,549,716 (net) to Native States, Corporations, Agriculturists, &c. Other assets were the Gold Standard Reserve, consisting of £4,000,000 held in rupees in India, sterling securities of a market value of £17,165,070, £4,320,000 in gold at the Bank of England, and £24,962 in cash at short notice in London; the cash balances in India, £15,626,667; and the cash balances in England, £8,132,517.

GOLD STANDARD RESERVE.

It was decided that, with effect from 1st April, 1900—

- (1) the net profit on the coinage of new rupees should not be treated as revenue, but should be paid to a special reserve (now called the Gold Standard Reserve);
- (2) the reserve should be held mainly in sterling securities, the interest being added to the reserve as it accrued.

From July, 1906, a portion of the Reserve has been held in India in rupees in order that the Government of India may be in a favourable position for meeting without delay in times of pressure heavy demands for the issue of rupees in exchange for sterling.

In 1907 it was decided that half of the net profit on coinage from 1st April, 1907, should be used to supplement the funds available for capital expenditure on railways, the other half of the profit and the whole of the interest receipts being added to the Reserve as before. In June, 1912, this arrangement was modified, and it was decided that the interest on investments and the profits on coinage thereafter received, except profits retained in India for building up the silver branch of the Reserve, should be held in gold at the Bank of England until the amount so held reached £5,000,000; no portion of the profit was to be used for railway purposes until the total *sterling* assets of the Gold Standard Reserve amounted to at least £25,000,000.

The Royal Commission on Indian Currency and Finance which sat during the past year made certain recommendations bearing on the Gold Standard Reserve; these are at present under consideration.

Statistics, &c., regarding the Gold Standard Reserve.

The total receipts from profit on coinage and from interest and discount up to 31st March, 1914, have been as follows:—

Profits on Coinage—	£
1900-1	3,031,294
1901-2	415,100
1902-3	264,028
1903-4	2,627,575
1904-5	1,790,380
1905-6	3,677,880
1906-7	4,014,426
1907-8	2,247,207
1908-9	102 (arrears).
1909-10	25,190 („).
1910-11	—
1911-12	—
1912-13	3,265,698
1913-14	2,150,000
Total	23,508,880
Interest and discount... ..	4,050,919
	27,559,799

Of this sum £1,123,655 has been used for capital expenditure on railways; the remainder has been paid to the Reserve.

The following table shows the disposal of the sums paid to the Reserve up to 31st March, 1914 :—

Profits on Coinage—	£	£		£
Total Profits realised 1st April, 1900, to 31st March, 1914	23,508,880			17,745,543
Deduct amount used for Capital Expenditure on Railways	1,123,655			24,962
				4,320,000
				4,000,000
Profit paid to Gold Standard Reserve...		22,385,225		
Interest and discount received up to 31st March, 1914		4,050,919		
Profits and Interest paid to Reserve from 1st April, 1900, to 31st March, 1914		26,436,144		
Deduct—				
Loss on Sale and Redemption of Securities	326,844			
Miscellaneous Charges	18,795			
Total deductions		345,639		
Amount of Reserve on 31st March, 1914		£26,090,505		£26,090,505

The Securities purchased for £17,745,542 (as shown above) were as follows :—

Securities.	Nominal Value.	Cost Price.	Market Value on 31st March, 1914.
	£	£	£
2½ per cent. Consolidated Stock	3,566,392	3,216,074	2,701,542
Local Loans 3 per cent. Stock	200,000	195,106	173,000
Guaranteed 2½ per cent. Stock	438,720	407,188	335,621
Exchequer Bonds	6,918,100	6,907,505	6,952,690
British Treasury Bills	2,400,000	2,381,829	2,388,582
Transvaal Government 3 per cent. Guaranteed Stock	1,092,023	1,076,524	1,004,661
Union of South Africa Treasury Bills	650,000	620,007	642,342
New South Wales Treasury Bills, Stock, and Bonds	1,047,000	1,014,205	1,041,670
Securities issued by Governments of other British Colonies	1,332,400	1,335,320	1,332,886
Corporation of London Debentures	95,000	95,452	95,168
Metropolitan Water Board Bills	500,000	496,335	496,908
Total	18,239,635	17,745,543	17,165,070

The net profit on the Gold Standard Reserve Investments up to 31st March, 1914, is shown below :—

	£
Cost price of securities held on 31st March, 1914	17,745,543
Market values on 31st March, 1914	17,165,070
Loss through depreciation	580,473
Loss on sale and redemption of securities	326,844
Total losses	907,317
Miscellaneous charges	18,795
Total of losses and charges	926,112
Interest and Discount received up to 31st March, 1914	4,050,919
Net profit on Investments	£3,124,807

EXCHANGE AND REMITTANCE.

The sales by the Secretary of State of bills and transfers on India during the last ten years have been as follows :—

1904-5	...	£24,425,558	at an average rate of 1s. 4'045d. the rupee.
1905-6	...	£31,580,454	" " 1s. 4'043d. "
1906-7	...	£33,418,716	" " 1s. 4'084d. "
1907-8	...	£15,307,062	" " 1s. 4'029d. "
1908-9	...	£14,144,545	" " 1s. 3'9305d. "
1909-10	...	£27,444,609	" " 1s. 4'041d. "
1910-11	...	£26,212,866	" " 1s. 4'061d. "
1911-12	...	£27,058,550	" " 1s. 4'083d. "
1912-13	...	£25,743,710	" " 1s. 4'058d. "
1913-14	...	£31,200,827	" " 1s. 4'070d. "

In 1908-9 and 1909-10, owing to exceptional conditions of trade, bills payable in London in sterling were sold by the Government of India to the amount of £8,058,000 and £156,000, respectively, at a fixed rate of 1s. 3 $\frac{2}{3}$ d. the rupee.

SEABORNE TRADE.

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

	1911-12.	1912-13.	1913-14.
	£	£	£
<i>On Private Account.</i>			
Imports of Merchandise	92,383,200	107,332,400	122,167,100
Exports of Merchandise	151,897,200	164,059,300	166,041,400
Net Exports of Merchandise	59,514,000	56,726,900	43,874,300
Net Imports of Gold	25,178,200	25,052,400	15,549,200
Net Imports of Silver	3,528,800	4,382,400	4,163,000
Net Imports of Treasure	28,707,000	29,434,800	19,712,200
Net Exports of Merchandise and Treasure on Private Account	30,807,000	27,292,100	24,162,100
<i>Government Transactions.</i>			
Imports of Merchandise	3,653,700	3,754,000	5,347,600
Exports of Merchandise	96,000	86,200	89,700
Net Imports of Merchandise	3,557,700	3,667,800	5,257,900
Net Imports or Exports of Gold	5,000	2,384,800	—
Net Imports of Silver	29,300	7,083,400	4,525,600
Total Net Imports or Exports of Treasure	24,300	4,698,600	4,525,600

India Office,

APPENDIX I.

Notes on certain heads of Net Revenue and Expenditure.

NET REVENUE.

Land Revenue.

	£
Accounts, 1912-13	20,519,247
Budget, 1913-14	20,610,200
Revised Estimate, 1913-14	20,469,900
Budget, 1914-15	20,904,500

The yield of 1913-14 would have been considerably in excess of the Budget estimate but for a loss of revenue amounting to nearly £400,000, due to the failure of monsoon and winter rains in the United Provinces. As it was, the shortage on this account was partially made up for by unexpected increases in Burma, where a good agricultural season was accompanied by activity in oil and mineral production, and in Bombay and the Punjab.

The estimate of revenue for the current year is based on the assumption of normal conditions and makes allowance for the recovery of some of the revenue remitted in 1913-14.

Opium.

	Accounts, 1912-13.	Budget, 1913-14.	Revised Estimate, 1913-14.	Budget, 1914-15.
	£	£	£	£
Receipts	5,124,592	1,445,000	1,638,300	1,839,100
Charges... ..	608,907	1,139,000	1,076,500	662,000
Net revenue	4,515,685	306,000	561,800	1,177,100

The increase of £255,800 in the net opium revenue over the Budget figures for 1913-14, was due chiefly to the excess of the actual prices obtained for Bengal opium over the estimates in the Budget of the year.

The Budget of 1914-15 provides for the sale of 13,200 chests of Bengal opium for markets other than China at an average price of Rs. 1,700 a chest.

The increase in the estimated revenue is due partly to the larger sales for these markets, and to decreased purchases of Malwa opium and payments to cultivators. The following table shows the sales, prices, &c., in the years under review.

	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, (Government share).		
1912-13		Rs.		Rs.		£
Certificated ...	4,690	5,098	10,881	900*	14,000	511,400
Uncertificated...	13,200	1,963				
1913-14 (Budget)						
Certificated ...	—	—	—	—	—	1,045,200
Uncertificated...	9,000	1,800	—	—	—	
1913-14 (Revised Estimate)						
Certificated ...	—	—	—	—	7,000	984,300
Uncertificated...	9,000	2,120	—	—	—	
1914-15 (Budget)						
Certificated ...	—	—	—	—	—	567,300
Uncertificated...	13,200	1,700	—	—	—	

* In addition to the pass duty, Government received half the proceeds of the sale by auction of the right to export. The amount received on this account was £968,800 in 1912-13, and £27,520 in 1913-14.

	<i>Stamps.</i>					£
Accounts, 1912-13	5,009,774
Budget, 1913-14	5,162,900
Revised Estimate, 1913-14	5,179,500
Budget, 1914-15	5,312,800

The revised figures for 1913-14 show an increase in receipts from commercial stamps as compared with the Budget Estimates of 1913-14, and a reduction under court fee stamps. As compared with 1912-13 the increase under the former head, which reflects the state of trade, is proportionately much greater than under the latter.

	<i>Excise.</i>					£
Accounts, 1912-13	8,199,349
Budget, 1913-14	8,365,700
Revised Estimate, 1913-14	8,786,600
Budget, 1914-15	9,073,800

The figure for 1913-14 is higher by £587,200 than that for 1912-13. The improvement was common to all the provinces, except the Punjab, and is ascribed mainly to the prosperous condition of the country, but also to improved administration and the enhancement of duty. Since 1911-12 the net excise revenue has risen by £1,254,000, and a further substantial increase is expected in the current year.

	<i>Provincial Rates.</i>					£
Accounts, 1912-13	551,071
Budget, 1913-14	27,900
Revised Estimate, 1913-14	179,400
Budget, 1914-15	30,300

The difference between the Budget and Revised Estimates of 1913-14 is due to the unavoidable postponement in the United Provinces of the scheme* for making over to local boards the yield of certain taxation previously taken by the local government. The local boards will however be compensated by special contributions in respect of 1913-14, and it is anticipated that the scheme will be carried into full effect in the current year.

* See Explanatory Memorandum, 1913-14, Cd. 6926, p. 13.

Customs.

	£
Accounts, 1912-13	7,049,254
Budget, 1913-14	6,712,600
Revised Estimate, 1913-14	7,218,600
Budget, 1914-15	7,093,600

It will be seen that the revised estimates are over £500,000 in excess of the Budget for 1913-14. The increase has been obtained mainly under four heads, Metals and Manufacture of Metals, Sugar, Cotton Manufactures, and Other Manufactured Articles, including woollen goods and apparel.

A reduced Budget Estimate has been taken for 1914-15. The main reduction has been made under Cotton in view of the congestion of stocks already imported and the possibility of a contraction in consumption following on the agricultural depression prevalent in certain districts.

The gross receipts in detail, without deduction on account of drawbacks, &c., are as follows :—

	Accounts, 1912-13.	Budget, 1913-14.	Revised Estimate, 1913-14.	Budget, 1914-15.
Import duties :—	£	£	£	£
Cotton Manufactures	1,282,400	1,268,000	1,390,000	1,200,000
Liquors	839,800	833,300	878,500	884,800
Silver Bullion and Coin	723,100	533,300	583,500	533,300
Other Metals and Manufactures of Metals	355,100	336,700	480,000	470,000
Other Manufactured Articles	926,900	942,800	1,020,600	1,056,700
Petroleum	468,400	453,300	454,000	433,300
Tobacco	182,800	183,300	193,800	200,500
Other Articles	1,060,800	1,073,900	1,183,000	1,202,400
Excise duty on Cotton Goods	374,400	367,100	346,700	377,200
Export duty on Rice	983,500	871,100	833,300	878,600
Total	7,197,200	6,862,800	7,368,400	7,236,800

Railways.

	Accounts, 1912-13.	Budget, 1913-14.	Revised Estimate, 1913-14.	Budget, 1914-15.
	£	£	£	£
State Railways :—				
Gross Receipts	36,686,864	36,753,500	37,133,500	37,733,700
Working Expenses	18,682,087	18,816,600	19,276,900	19,326,700
Net Traffic Receipts	18,004,277	17,936,900	17,856,600	17,907,000
<i>Surplus Profits paid to Companies, &c. ...</i>	<i>709,642</i>	<i>398,000</i>	<i>432,000</i>	<i>641,700</i>
<i>Interest charges—</i>				
<i>Interest on capital spent or advanced by the State.</i>	<i>7,072,548</i>	<i>7,387,200</i>	<i>7,185,400</i>	<i>7,391,200</i>
<i>Interest on capital deposited by Companies.</i>	<i>1,854,062</i>	<i>1,955,100</i>	<i>1,973,600</i>	<i>2,187,600</i>
<i>Annuities in purchase of Railways ...</i>	<i>3,357,672</i>	<i>3,379,500</i>	<i>3,379,700</i>	<i>3,357,700</i>
<i>Sinking Funds</i>	<i>184,437</i>	<i>191,500</i>	<i>191,500</i>	<i>199,400</i>
Total	13,178,361	13,311,300	13,162,200	13,777,600
Net Receipts	4,825,916	4,625,600	4,694,400	4,129,400
Guaranteed Railways :—				
<i>Miscellaneous charges (net)</i>	<i>22,562</i>	<i>73,300</i>	<i>44,900</i>	<i>208,700</i>
Net Receipts from all Railways	4,803,354	4,552,300	4,649,500	3,920,700

Before 1899-1900 the Railway Revenue Account always showed a net charge. The figures from that year onwards are as follows :—

				£
1899-1900	...	...	Net receipt	76,756
1900-1	...	...	„	325,124
1901-2	...	...	„	846,616
1902-3	...	...	„	228,949
1903-4	...	...	„	860,669
1904-5	...	...	„	2,105,438
1905-6	...	...	„	2,001,966
1906-7	...	...	„	2,307,673
1907-8	...	...	„	1,560,002
1908-9	...	...	Net charge	1,242,250
1909-10	...	...	Net receipt	824,922
1910-11	...	..	„	2,017,496
1911-12	...	...	„	3,787,770
1912-13	...	...	„	4,803,354
1913-14 (Revised Estimate)	...	...	„	4,649,500
1914-15 (Budget)	...	...	„	3,920,700

These figures are arrived at after charging in the Account not only all interest charges but also payments in redemption of capital which are made partly through sinking funds and partly through the annuities created for the purchase of various railways.

The following are the amounts of such payments in the three years under review :—

				£
In 1912-13	...	....	...	1,024,999
In 1913-14	...	...	...	1,060,872
In 1914-15	...	...	...	1,098,100

State Railways.—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 receiving guaranteed interest on their share capital and a share of the surplus profits. Among the most important of the lines included in the latter class are the East Indian, Bengal-Nagpur, Bombay, Baroda and Central India (including Rajputana-Malwa), Madras and Southern Mahratta, South Indian, Great Indian Peninsula (including the Indian Midland), Assam-Bengal, and Burma Railways.

As 1912-13 was an exceptional year, the gross receipts for 1913-14 were taken in the Budget at a somewhat less figure. The Revised figures are nearly £380,000 higher than the Budget. The whole of this is due to coaching traffic which did not suffer to the same extent as goods traffic from the agricultural conditions of the year. But the increase in gross receipts was more than counterbalanced by increased working expenses due to larger expenditure on permanent way renewals and rolling stock. Allowing for this, and for slightly reduced interest charges, the net receipt from State Railways works out at about £69,000 more than the Budget Estimate.

The figure of net receipts taken in the Budget for 1914-15 is over £700,000 less than the Revised of the present year. Increased *gross* receipts are expected, but these will be counterbalanced by increased working expenses due partly of course to increased traffic, but also to an increase in the price of coal and the provision for renewals; and interest charges will be higher.

Irrigation.

	Accounts, 1912-13.	Budget, 1913-14.	Revised Estimate, 1913-14.	Budget, 1914-15.
MAJOR WORKS:	£	£	£	£
Receipts	4,145,723	4,149,200	4,292,000	4,283,100
Working Expenses	1,168,440	1,162,600	1,230,900	1,249,400
Interest on Debt	1,282,513	1,359,800	1,302,400	1,364,800
Net Receipts	1,694,770	1,626,800	1,758,700	1,668,900
<i>Expenditure on Protective Irrigation Works in addition to that charged under Famine Relief and Insurance.</i>	—	108,600	83,800	33,500
MINOR WORKS:				
Receipts	265,494	254,700	261,100	276,200
Expenditure	850,975	933,600	929,200	1,003,700
Net Expenditure... ..	585,481	678,900	668,100	727,500
Net Receipts, Major and Minor Works.	1,109,289	839,300	1,006,800	907,900

The decline in the receipts from Major Irrigation Works anticipated in the Budget for 1914-15 is due in the main to increased interest charges. This is a consequence of the large outlay now being incurred in the Punjab and elsewhere, the returns from which will not be received for some time.

It was decided, with effect from 1911-12, to supplement the amount available from the Famine Insurance Grant (page 19) for outlay on Protective Irrigation Works by an annual allotment under the head of "Irrigation" not exceeding 25 lakhs (£166,700). The amount allotted in 1913-14 was £108,600: £83,800 was actually spent. The provision made under this head in the Budget for 1914-15 is £33,500.

NET EXPENDITURE.

Debt Services.

	Accounts, 1912-13.	Budget, 1913-14.	Revised Estimate, 1913-14.	Budget, 1914-15.
	£	£	£	£
Total payments for Interest on Debt	9,524,108	9,346,100	9,312,700	9,575,400
<i>Deduct amount chargeable to Railways (included under Railways, page 14).</i>	7,072,548	7,387,200	7,185,400	7,391,200
<i>Deduct amount chargeable to Irrigation (included under Irrigation, page 15).</i>	1,282,513	1,359,800	1,302,400	1,364,800
Interest on Ordinary Debt	1,169,047	599,100	824,900	819,400
Interest on other Obligations	641,488	710,900	729,100	788,400
Total	1,810,535	1,310,000	1,554,000	1,607,800
<i>Interest Receipts on loans, &c., in England and India</i> ...	1,473,708	1,287,300	1,377,300	1,376,000
Net Interest Payments other than those chargeable to Railways and Irrigation.	336,827	22,700	176,700	231,800

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 Railways and Irrigation Works, including the amount advanced to Railway Companies for capital expenditure, and the interest on this portion of the debt is charged under Railways and Irrigation (see pages 14 and 15 above); the "Ordinary Debt" consists of

the difference between the total debt in existence and the amount entered as Public Works Debt. In any year in which, owing to the use, for the construction of Public Works, of surplus revenue or deposits, or a portion of the Famine Grant appropriated to the Reduction or avoidance of Debt (*see* page 19), the capital expenditure 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, the interest thereon showing a corresponding reduction in due course, while there is a corresponding increase in the Public Works Debt and the interest on it. In 1913-14 the capital outlay exceeded the addition to the total Debt, and the Ordinary Debt was reduced to £12,778,200; and it is expected that by the end of 1914-15 it will be reduced to £8,606,900.

The most important of the "other obligations" referred to in the table above are the Savings Bank Balances, the Service Funds and other special funds held by the Government of India. The sums paid in the form of annuities in respect of the purchase of various railways, being directly chargeable to the Railway Revenue Account (*see* page 14) are not shown under the head of "Debt Services," though their payment is of course an obligation similar to that of the interest on debt.

The amount of the debt and other obligations is shown on page 8 above.

The receipts shown in the table above 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. They also include the interest, in India and England, on the invested portion (now £9,333,300) of the Paper Currency Reserve.

Military Services.

—	Accounts, 1912-13.	Budget, 1913-14.	Revised Estimate, 1913-14.	Budget, 1914-15.
	£	£	£	£
Army	18,348,723	18,369,200	18,701,500	19,113,500
Marine	392,259	380,000	414,400	411,100
Military Works	815,217	873,100	879,200	942,400
Special Defence Works	9,267	24,500	24,300	33,000
Total	19,565,466	19,646,800	20,019,400	20,500,000

The details of the Army Charges, which form the most important part of the charges grouped together in the table above, are as follows:—

Net Army Charges in India.

—	Accounts, 1912-13.	Budget, 1913-14.	Revised Estimate, 1913-14.	Budget, 1914-15.
NET CHARGES IN INDIA.				
Effective Services:—	£	£	£	£
Army and Garrison and Administrative Staff ...	659,410	656,300	667,100	662,900
Regimental Pay, Allowances and Charges ...	8,133,815	8,179,000	8,164,100	8,327,500
Supply and Transport	2,023,833	1,892,000	2,091,400	2,112,300
Medical Establishments, Supplies and Services	340,453	366,900	346,200	366,200
Ordnance Establishments, Stores and Camp Equipage	450,559	478,600	477,300	551,800
Other Effective Services... ..	950,693	979,000	999,700	966,800
Compensation for dearness of food and forage	383,780	291,100	431,200	426,300
Total Effective Services	12,942,543	12,842,900	13,177,000	13,413,800
Non-effective Charges... ..	632,157	622,900	644,800	648,700
Total, India	13,574,700	13,465,800	13,821,800	14,062,500

Net Army Charges in England.

—	Accounts, 1912-13.	Budget, 1913-14.	Revised Estimate, 1913-14.	Budget, 1914-15.
Effective Services :—				
Charges—	£	£	£	£
Payments to War Office for British Forces in India.	941,643	947,000	912,000	920,000
Furlough Allowances	497,132	499,000	513,000	504,000
Indian Troop Service and Passage of Officers...	270,686	312,900	302,700	327,000
Miscellaneous	104,044	115,700	147,400	119,100
Stores	775,925	848,400	852,700	1,000,500
Total	2,589,430	2,723,000	2,727,800	2,870,600
Receipts—				
Contribution of Imperial Government towards Sea Transport 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
Payment by Imperial Government (on capita- tion basis) for Indian Native Regiments serving in the Colonies.	44,526	44,000	44,600	44,000
Transfer and Sale of Stores, Recoveries, &c. ...	26,072	56,600	47,500	39,600
Total	300,598	330,600	322,100	313,600
Net Charge for Effective Services	2,288,832	2,392,400	2,405,700	2,557,000
Non-effective Charges (net)	2,485,191	2,511,000	2,474,000	2,494,000
Total, England	4,774,032	4,903,400	4,879,700	5,051,000
Grand Total	18,348,723	18,369,200	18,701,500	19,113,500

The net Army Charges for 1913-14 exceeded the Budget Estimate by £332,300. The main factor in this was an increase in food charges in India, involving payments of £338,000 in excess of the figure taken in the Budget.

The Budget for 1914-15 is higher by £412,000 than the revised estimate for 1913-14. The increase is due to a number of causes, the chief of which are, in India, an increase in the pay of British Service officers consequent on the improvement in pay recently sanctioned by the War Office, the anticipated return of certain Indian troops from China where they are an Imperial charge, and increased food charges; and in England, the purchase of rifles and artillery.

Special Military Expenditure.—As explained in Parliamentary Paper Cd. 4752 of 1909, the practice of making fixed annual grants for special military expenditure which was in force from 1904-5 to 1908-9 was discontinued from the 1st April, 1909, and the Budget grants for such expenditure are now determined by the urgency of the need, the claims of other branches of the administration and the condition of the revenue. Excluding recurring expenditure on completed measures and the recurring expenditure already attained on measures in progress, the total outlay on special measures in 1912-13, 1913-14, and 1914-15 is estimated to be approximately as follows :—

	£
1912-13	625,100
1913-14 (Revised)	710,700
1914-15 (Budget)	1,027,500

These figures include outlay under the four military heads of account, "Army," "Marine," "Military Works" and "Special Defences," but the bulk of the expenditure is under Army and Military Works. The provision made in the Budget for 1914-15 includes £366,900 for Artillery rearmament and the purchase of rifles.

Civil Departments.

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

	Accounts, 1912-13.	Budget, 1913-14.	Revised Estimate, 1913-14.	Budget, 1914-15.
	£	£	£	£
General Administration	1,944,082	1,938,900	1,984,900	2,001,200
Law Courts and Jails	3,241,877	3,336,000	3,399,700	3,416,200
Police	4,522,447	4,815,600	4,737,400	5,076,100
Ports and Pilotage	24,336	39,100	47,800	62,700
Education	2,384,006	3,847,200	2,984,800	3,743,800
Ecclesiastical	126,003	129,200	128,800	134,900
Medical	1,244,713	1,947,200	1,284,300	1,806,600
Political	1,005,923	1,079,000	1,168,100	1,144,200
Scientific and Minor Departments ...	860,521	995,600	885,200	970,000
Total	15,353,908	18,127,800	16,621,000	18,355,700

It will be seen that the large expenditure on Education provided for in the Budget of 1913-14 has been considerably reduced in the Revised Estimates. About £280,000 of the reduction represents, not a failure to spend the money, but a transfer of the provision to the head "Civil Works" under which it has been spent on school buildings, &c. Allowing for this, a sum of about £560,000 of the Budget provision remains unspent. It consists in the main of Imperial grants and stands to the credit of the Provincial Governments for future expenditure on Education.

The Budget for the current year anticipates an expenditure of £3,743,800, more than double the amount spent in 1911-12. £700,000 of the provision represents Imperial grants.

The reduction in the Revised Estimates of the figure under "Medical" in the Budget of 1913-14 is in part due, as is the case under "Education," to a transfer to the head "Civil Works" of provision made in the Budget. The amount so transferred was about £360,000. The Provinces, however, found it impossible to spend £197,000 of the Imperial grants of £720,000 which were at their disposal during the year. These two items account for the greater portion of the decrease.

Of the provision of £1,806,600 under "Medical" in the Budget of 1914-15 about £527,000 consists of Imperial grants to the Provinces.

Famine Relief and Insurance.

	Accounts, 1912-13.	Budget, 1913-14.	Revised Estimate, 1913-14.	Budget, 1914-15.
	£	£	£	£
Direct Famine Relief	188,885	46,600	171,500	298,500
Protective Railways	41,411	8,600	9,400	100
Protective Irrigation Works	426,501	491,400	490,600	499,900
Reduction or avoidance of Debt	343,203	453,400	328,500	201,500
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 the sum appropriated, the balance is used (1) for the construction or maintenance of protective railways and irrigation works, and (2) for the construction of productive 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."

Under the arrangements now in force expenditure on famine relief is borne partly, if not entirely, by Imperial Revenues. The scheme enables each Local Government whose Province is liable to famine to build up gradually a fund, to be held to its credit by the Imperial Government, on which it is at liberty to draw when expenditure on famine relief becomes necessary. For this purpose the Local Governments in question are now annually credited with fixed sums. When famine occurs, the Local Government is entitled to draw upon the amount standing to its credit to meet its famine expenditure, and charges thus incurred are shown in the accounts of the Government of India as Imperial expenditure. In the event of the amount at credit being exhausted owing to widespread or severe famine, any further expenditure on famine relief is shared between the Government of India and the Local Government, either equally or in such proportions as may be determined when the circumstances arise.

£130,000 of the Revised Estimate of £171,500 under "Direct Famine Relief" represents expenditure on famine relief in the United Provinces borne under the above system by the Government of India.

Civil Works.

						£
Accounts, 1912-13	...	...	...	...	...	5,708,322
Budget, 1913-14	...	...	...	...	...	6,297,600
Revised Estimate, 1913-14	...	...	...	...	...	6,752,200
Budget, 1914-15	...	...	...	...	...	7,217,100

As explained on p. 19, over £600,000 of the expenditure in 1913-14 was transferred from the heads "Education" and "Medical."

The Budget for 1914-15 includes allotments of £537,200 for outlay on civil works from Imperial grants, recurring and non-recurring, for Education, Sanitation, &c.

Provincial Adjustments.

	Provincial Surpluses (which are added to the Provincial Balances and charged against the Revenue of the Year).	Provincial Deficits (i.e., amounts taken from Provincial Balances towards defraying expenditure incurred in the Year).
	£	£
Accounts, 1912-13	4,514,050	—
Budget, 1913-14	—	2,912,600
Revised Estimate, 1913-14	—	601,700
Budget, 1914-15	—	3,205,900

In the Budget for 1913-14 it was anticipated that the share of the revenue of the year to be credited to the Provincial Governments in accordance with the system of financial decentralisation now in force, would amount to £29,280,200, and that the share of the expenditure of the year chargeable to Provincial Governments would be £32,192,800, of which £2,912,600, being the excess of Provincial expenditure over Provincial revenue, would be met from the balances of the Provincial Governments, instead of being charged against the revenues of the year.

Owing to improvements in various revenue receipts, the revenue accruing or credited to the Provincial Governments in the year was £30,707,500. The Provincial share of expenditure was £31,309,200. Thus the Provincial Governments provided from their balances £601,700 towards the expenditure of the year instead of £2,912,600, the figure taken in the Budget of 1913-14.

In 1914-15 the share of the expenditure of the year chargeable to Provincial Governments is expected to amount to £34,048,000. The Provincial share of revenue is estimated at £30,842,100. The excess (£3,205,900) of Provincial Expenditure will be met from Provincial balances.

APPENDIX II. (a.)

HOME CHARGES.

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

Net Expenditure.	Accounts, 1912-13.	Revised Estimate, 1913-14.	Budget Estimate, 1914-15.
	£	£	£
Interest on Debt (excluding Interest charged in Railway Revenue and Irrigation Accounts)	1,828,966	1,773,200	1,939,300
Railway Revenue Account	8,922,109	8,923,600	9,033,700
Irrigation: Interest on Debt	124,730	118,900	120,900
Bank of England and Bank of Ireland for Management of Debt	64,612	61,100	67,600
Civil Administration:			
Payments on account of Departments in India, passage, outfit, &c.	50,028	69,200	106,300
Royal Visit and Coronation Durbar	293	—	—
Postal Subsidy	54,588	54,600	30,000
Indo-European Telegraph Department	37,117	58,800	41,800
Public Works	2,029	2,500	2,500
Indian Civil Service: Allowances to Selected Candidates, &c.	12,197	12,200	11,300
Lunatics: Maintenance	1,165	1,100	1,000
Political Charges: Diplomatic and Consular Services	— 13,717	— 10,600	— 10,400
" Pensions: Territorial and Political	11,050	11,200	10,600
" Other Charges	3,169	8,300	4,600
India Office: Salaries of Establishment	142,860	144,700	145,600
" Auditor's Department	7,165	7,300	7,500
" Store Department	25,428	26,900	25,700
" Bureau of Information for Indian Students	2,814	3,600	3,600
" Stationery, Postage, Telegrams, Maintenance, and other Charges	24,627	24,400	25,500
Army and Marine, Effective: Home charges of British forces serving in India (deducting receipt of £100,000 from War Office on account of Aden)	851,081	822,000	829,000
" Troop Service and Transport (deducting receipt of £130,000 from War Office)	131,595	158,700	184,000
" Receipt on account of Indian Native Regiments lent for service in the Colonies	44,526	44,600	44,000
" His Majesty's ships in Indian Seas	100,051	100,100	100,100
" Other Charges	113,449	140,200	123,600
Stores: Civil and Public Works	352,084	435,000	384,700
" Telegraph	131,588	146,000	152,200
" Marine	84,727	116,900	128,500
" Army	751,516	823,400	971,400
" Military Works	33,412	41,600	24,000
" Special Defences (1902)	3,331	11,000	15,200
" New Capital at Delhi	—	2,800	—
" Miscellaneous Charges	— 20,453	— 19,000	49,500
Furlough: Civil	410,957	448,000	432,000
" Army and Marine	498,013	513,000	505,000
" Telegraph and Public Works	85,509	88,000	85,000
Non-Effective Charges (including India Office Pensions):			
Civil	1,440,313	1,443,700	1,455,300
Army and Marine	3,069,365	3,050,300	3,068,400
Total	19,302,292	19,573,700	20,081,000

Expenditure in England not charged on the Revenue of the year :—

Expenditure.	Accounts, 1912-13.	Revised Estimate, 1913-14.	Budget, 1914-15.
	£	£	£
Capital outlay on construction of State Railways	2,440,342	2,994,900	2,641,400
" on Irrigation Works	30,518	74,700	47,000
Payment to Bengal-Nagpur Railway Company for Capital Stock in respect of which holders exercised the option of transferring it to the Secretary of State	—	4,700	—
New Capital at Delhi	6,833	55,500	102,000
Total	2,477,693	3,129,800	2,790,400

APPENDIX II. (b.)

RAILWAYS.

MILEAGE AND TRAFFIC (including railways outside the Government accounts).

Length of railways open in India on 31st March, 1912		33,057·92 miles.
Additional mileage opened in 1912-13 :—		
I. State Lines worked by the State... ..	58·85 miles	
II. Lines leased to or owned by Guaranteed Companies	251·10 „	
III. Lines owned or worked by Companies without a Government guarantee	38·37 „	
IV. Lines owned or worked by Native States	209·05 „	
Total	557·37 miles	
<i>Deduct :—</i>		
Minor corrections of mileage	16·74 „	
Net total addition		540·63 „
Length of railways open in India on 31st March, 1913		33,598·55 miles

	1911-12.	1912-13.
Total number of passengers carried	410,012,600	436,697,500
Total weight of goods carried (in tons)... ..	78,880,000	86,977,000

CAPITAL OUTLAY AND NET TRAFFIC RECEIPTS.

The lines mentioned below are those of which the transactions are recorded in the Government accounts. The Mean Capital Outlay in 1912-13, including outlay by companies and local boards, is calculated by adding to the total Capital Outlay up to 31st March, 1912 half the outlay in 1912-13.

		Mean Capital Outlay, 1912-13.	Net Traffic Receipts, 1912-13.	Percentage of Net Receipts on Mean Capital Outlay.
		£	£	
	East Indian	50,826,576	4,267,214	8.40
	Bhopal	260,147	27,676	10.64
	Bengal-Nagpur	25,083,032	1,458,008	5.81
	Burma	13,002,459	619,497	4.76
	Assam-Bengal	9,870,867	130,936	1.33
	Jorhat	67,444	2,536	3.76
	Eastern Bengal	18,846,302	927,493	4.92
	Bombay, Baroda, and Central India (includes Rajputana - Malwa and Nagda-Muttra)	28,003,404	2,105,892	7.52
	Tirhoot	5,076,809	404,887	7.97
	Oudh and Rohilkhand	15,655,247	887,866	5.67
	Agra Delhi Chord	959,785	88,612	9.23
	Lucknow-Bareilly	882,355	80,593	9.13
	Hardwar-Dehra	186,650	14,835	7.95
	North-Western	54,081,888	2,552,024	4.73
	South Indian	13,533,324	853,535	6.31
	Bezwada Extension	81,740	12,284	15.03
	Dhone-Kurnool	66,396	2,989	4.50
	Mysore	1,224,000	109,923	8.98
	Baran-Kotah	308,152	7,768	2.52
	Tinnevelly Quilon (British and Native Section).	1,083,144	24,652	2.27
	Great Indian Peninsula (includes Indian Midland).	44,567,578	2,282,325	5.12
	Madras and Southern Mahratta	24,652,781	1,093,413	4.44
	Jodhpur-Hyderabad (British Section).	282,203	49,031	17.37
		308,602,283	18,003,989	5.83
Unopened lines, stores, &c.	... ..	5,330,070		
		313,932,353	18,003,989	5.73
Private Companies: Government pay- ments.	... ..	1,655,330		
	GRAND TOTAL	315,587,683		

APPENDIX II. (c.)

MAJOR IRRIGATION WORKS.

CAPITAL OUTLAY AND NET EARNINGS.

The Mean Capital Outlay in 1912-13 is calculated by adding to the total Capital Outlay up to 31st March, 1912 half the outlay in 1912-13.

	Mean Capital Outlay 1912-13.	Net Earnings 1912-13 (being gross receipts less working expenses).	Percentage of net Earnings on Mean Capital Outlay.
Bihar :—	£	£	
Orissa Project	1,748,640	6,072	·35
Sone	1,725,615	64,193	3·72
Bengal :—			
Midnapore	553,890	923	·17
United Provinces :—			
Ganges	2,199,562	226,442	10·29
Lower Ganges	2,584,747	119,900	4·64
Agra	743,505	27,557	3·71
Eastern Jumna	318,141	72,316	22·73
Betwa	521,729	2,021	—
Punjab and N.W. Frontier Province :—			
Western Jumna	1,110,062	124,746	11·24
Upper Bari-Doab	1,373,535	198,223	14·43
Sirhind	1,601,488	241,199	15·06
Lower Chenab	1,987,465	816,604	41·09
Lower Jhelum	1,045,035	217,933	20·86
Lower Swat River	275,524	33,773	12·26
Upper Chenab	1,843,256	160	·01
Upper Jhelum	1,866,860	—	—
Lower Bari-Doab	941,627	—	—
Madras :—			
Godavari Delta	830,788	221,382	26·65
Kistna Delta	1,003,083	191,709	19·11
Pennér Rivers Canal System	376,254	34,862	9·26
Periyar Project	676,794	29,641	4·38
Rushikulya Project	309,186	8,737	2·83
Bombay :—			
E. Nara Works	438,832	30,726	7·00
Mutha Canal and Matoba Tank	493,063	16,148	3·27
Jamrao	541,261	33,128	6·12
Nira Canal and Shetphal Tank	405,117	25,872	6·38
Burma :—			
Mandalay	347,780	18,495	5·32
Shwebo	379,255	33,691	8·88
Other Works	8,401,110	184,872	2·20
Total	36,643,204	2,977,283	8·12

APPENDIX II. (d.)

TRADE TABLES.

SEA-BORNE TRADE.—

I.—General Summary.

II.—Analysis of Imports of Merchandise, showing the principal articles separately.

III.—Analysis of Exports of Merchandise, showing the principal articles separately.

IV.—Analysis of Imports of Merchandise on Private Account, showing separately the principal countries of origin.

V.—Analysis of Exports of Indian Merchandise on Private Account, showing separately the principal countries of destination.

I.—Summary of Sea-borne Trade.

—	Merchandise.	Treasure.			Total Merchandise and Treasure.
		Gold.	Silver.	Total.	
1911-12.	£	£	£	£	£
Imports:—					
Private	92,383,200	27,662,400	7,952,300	35,614,700	127,997,900
Government	3,653,700	—	32,500	32,500	3,686,200
Total	96,036,900	27,662,400	7,984,800	35,647,200	131,684,100
Exports:—					
Private	{ Indian produce. } 147,879,100 { Re-exports. } 4,018,100				
Government	151,897,200 96,000	2,484,200 5,000	4,423,500 3,200	6,907,700 8,200	158,804,900 104,200
Total	151,993,200	2,489,200	4,426,700	6,915,900	158,909,100
Excess of Imports over Exports:—					
Private	—	25,178,200	3,528,800	28,707,000	—
Government	3,557,700	—	29,300	24,300	3,582,000
Excess of Exports over Imports:—					
Private	59,514,000	—	—	—	30,807,000
Government	—	5,000	—	—	—
1912-13.					
Imports:—					
Private	107,332,400	27,527,200	6,604,800	34,132,000	141,464,400
Government	3,754,000	—	7,089,200	7,089,200	10,843,200
Total	111,086,400	27,527,200	13,694,000	41,221,200	152,307,600
Exports:—					
Private	{ Indian produce. } 160,899,300 { Re-exports. } 3,160,000				
Government	164,059,300 86,200	2,474,800 2,384,800	2,222,400 5,800	4,697,200 2,390,600	168,756,500 2,476,800
Total	164,145,500	4,859,600	2,228,200	7,087,800	171,233,300
Excess of Imports over Exports:—					
Private	—	25,052,400	4,382,400	29,434,800	—
Government	3,667,800	—	7,083,400	4,698,600	8,366,400
Excess of Exports over Imports:—					
Private	56,726,900	—	—	—	27,292,100
Government	—	2,384,800	—	—	—

I.—*Summary of Sea-borne Trade—continued.*

	Merchandise.	Treasure.			Total Merchandise and Treasure.			
		Gold.	Silver.	Total.				
1913-14.	£	£	£	£	£			
Imports:—								
Private	122,167,100	18,817,600	5,596,000	24,413,600	146,580,700			
Government	5,347,600	—	4,546,100	4,546,100	9,893,700			
Total	127,514,700	18,817,600	10,142,100	28,959,700	156,474,400			
Exports:—								
Private	<table border="0"> <tr> <td rowspan="2">} Indian produce.</td> <td>162,923,200</td> </tr> <tr> <td>3,118,200</td> </tr> </table>	} Indian produce.	162,923,200	3,118,200				
} Indian produce.	162,923,200							
	3,118,200							
Government	166,041,400 89,700	3,268,400 —	1,433,000 20,500	4,701,400 20,500	170,742,800 110,200			
Total	166,131,100	3,268,400	1,453,500	4,721,900	170,853,000			
Excess of Imports over Exports:—								
Private	—	15,549,200	4,163,000	19,712,200	—			
Government	5,257,900	—	4,525,600	4,525,600	9,783,500			
Excess of Exports over Imports:—								
Private	43,874,300	—	—	—	24,162,100			
Government	—	—	—	—	—			

II.—*Sea-borne Trade—Analysis of Imports of Merchandise, showing the principal articles separately.*

	1911-12.	1912-13.	1913-14.
<i>A. On Private Account.</i>			
	£	£	£
I. Food, Drink, and Tobacco:—			
A. Fish (excluding canned fish)	198,300	201,400	208,400
B. Fruits and Vegetables	729,700	729,100	753,600
C. Grain, Pulse, and Flour... ..	850,000	87,200	186,600
D. Liquors	1,100,600	1,214,300	1,251,600
E. Provisions and Oilman's stores... ..	1,291,600	1,566,100	1,649,100
F. Spices	1,028,800	1,087,400	1,154,900
G. Sugar	7,959,600	9,519,200	9,971,200
H. Tea	195,400	139,700	152,400
I. Other Food and Drink	599,100	596,400	611,600
J. Tobacco	444,800	462,600	501,900
Total, Class I.	13,632,900	15,603,400	16,441,300
II. Raw Materials and Produce and articles mainly un-manufactured:—			
A. Coal, Coke, and Patent Fuel	342,000	778,000	710,900
B. Gums, Resins, and Lac	183,300	212,700	175,800
C. Hides and Skins, raw	89,400	92,400	101,100
D. Metallic Ores and Scrap Iron or Steel for remanufacture.	19,900	28,100	42,000
E. Oils	2,950,300	2,660,200	2,934,600
F. Seeds	53,400	41,800	53,400
G. Tallow, Stearine, and Wax	119,000	135,200	150,600
H. Textile Materials	2,222,400	2,813,600	1,204,500
I. Wood and Timber	472,000	398,400	515,600
J. Miscellaneous	941,900	1,108,000	1,149,900
Total, Class II.	7,393,600	8,268,400	7,038,400

II.—*Sea-borne Trade—Analysis of Imports of Merchandise, showing the principal articles separately—continued.*

	1911-12.	1912-13.	1913-14.
	£	£	£
<i>A. On Private Account—continued.</i>			
III. Articles wholly or mainly manufactured :—			
A. Apparel	1,393,700	1,516,500	1,669,400
B. Arms, Ammunition, and Military Stores ...	234,600	243,400	236,700
C. Carriages and Carts (including Cycles and Motor Cars)	1,056,000	1,266,200	1,422,600
D. Chemicals, Drugs, and Medicines	1,454,700	1,462,500	1,605,700
E. Cutlery, Hardware, Implements (except Machine Tools), and Instruments	3,252,200	3,650,300	4,291,200
F. Dyes and Colours	1,338,900	1,539,600	1,510,900
G. Furniture, Cabinetware, and Manufactures of Wood	208,400	197,700	224,300
H. Glassware and Earthenware	1,397,000	1,538,700	1,728,700
I. Hides and Skins, tanned or dressed, and Leather	347,100	285,500	266,700
J. Machinery of all kinds, including Belting for Machinery	3,040,600	3,905,000	5,508,400
K. Metals, Iron and Steel, and Manufactures thereof	6,700,900	7,649,800	10,663,300
L. Metals, other than Iron and Steel, and Manufactures thereof	2,756,400	2,657,500	4,010,800
M. Paper, Pasteboard, and Stationery	1,152,600	1,384,200	1,525,000
N. Railway Plant and Rolling Stock	2,958,000	4,268,600	6,689,800
O. Yarns and Textile Fabrics	38,444,200	45,917,700	50,361,800
P. Miscellaneous	4,134,100	4,473,100	5,055,900
Total, Class III.	69,869,400	81,956,100	96,771,200
IV. Miscellaneous and Unclassified	1,487,300	1,504,500	1,916,200
Total value of Imports of Merchandise on Private Account	92,383,200	107,332,400	122,167,100
B. <i>Government Stores</i>	3,653,700	3,754,000	5,347,600
Grand Total, Imports of Merchandise	96,036,900	111,086,400	127,514,700

III.—*Sea-borne Trade—Analysis of Exports of Merchandise, showing the principal articles separately.*

	1911-12.	1912-13.	1913-14.
	£	£	£
<i>A. On Private Account.</i>			
I. Food, Drink, and Tobacco :—			
A. Fish (excluding Canned Fish)	264,800	250,700	261,600
B. Fruits and Vegetables	317,200	318,600	412,800
C. Grain, Pulse, and Flour	34,306,400	40,201,100	30,112,300
D. Liquors	4,300	5,700	1,700
E. Provisions and Oilman's Stores	301,300	320,100	362,900
F. Spices	619,400	621,900	609,400
G. Sugar	97,700	169,800	91,600
H. Tea	8,630,900	8,862,600	10,057,800
I. Other Food and Drink	899,800	1,045,200	1,025,100
J. Tobacco	271,700	255,800	319,700
Total, Class I.	45,713,500	52,051,500	43,254,900

III.—Sea-borne Trade—Analysis of Exports of Merchandise, showing the principal articles separately—continued.

	1911-12.	1912-13.	1913-14.
A. On Private Account—continued.	£	£	£
II. Raw materials and produce and articles mainly unmanufactured:			
A. Coal, Coke and Patent Fuel	514,000	589,300	461,400
B. Gums, Resins and Lac	1,413,000	1,463,400	1,376,600
C. Hides and Skins, raw	6,295,700	7,845,500	7,816,800
D. Metallic ores and scrap iron or steel for re-manufacture.	611,400	976,400	1,034,300
E. Oils	723,000	571,900	657,100
F. Seeds	18,719,900	15,139,900	17,116,500
G. Tallow, Stearine and Wax	78,000	54,600	72,200
H. Textile materials	37,228,400	39,601,200	50,458,300
I. Wood and Timber	623,300	794,100	702,200
J. Miscellaneous	1,443,200	1,951,400	1,976,600
Total, Class II	67,649,900	68,987,700	81,672,000
III. Articles wholly or mainly manufactured:—			
A. Apparel	131,200	114,700	106,500
B. Arms, Ammunition, and Military Stores ...	100	—	—
C. Carriages and Carts, including Cycles and Motor Cars.	3,000	2,700	2,100
D. Chemicals, Drugs and Medicines	9,074,000	7,862,000	2,637,100
E. Cutlery, Hardware, Implements (except Machine Tools) and Instruments.	41,500	45,600	51,100
F. Dyes and Colours	792,300	759,200	695,800
G. Furniture, Cabinetware, and manufactures of wood.	49,400	46,500	40,200
H. Glassware and Earthenware	13,400	14,200	12,900
I. Hides and Skins, tanned or dressed and Leather	3,006,100	3,082,500	2,834,000
J. Machinery of all kinds, including belting for machinery.	3,200	800	1,200
K. Metals, Iron and Steel, and manufactures thereof.	71,800	329,700	295,100
L. Metals, other than Iron and Steel, and manufactures thereof.	366,400	172,600	133,300
M. Paper, Pasteboard and Stationery	4,000	5,200	4,800
N. Railway Plant and Rolling Stock	6,100	7,700	10,300
O. Yarns and Textile fabrics	17,423,400	23,620,500	27,147,500
P. Miscellaneous	2,016,900	2,157,100	2,422,200
Total, Class III	33,002,800	38,221,000	36,394,100
IV. Miscellaneous and Unclassified	1,512,900	1,639,100	1,602,200
Total value of exports of merchandise on private account.	147,879,100	160,899,300	162,923,200
B. Government Stores, exports	38,600	52,500	47,600
Total exports of Indian merchandise ...	147,917,700	160,951,800	162,970,800
C. Re-exports—On Private Account	4,018,100	3,160,000	3,118,200
Government Stores	57,400	33,700	42,100
Total	4,075,500	3,193,700	3,160,300
Grand Total, exports of merchandise	151,993,200	164,145,500	166,131,100

IV.—*Sea-borne Trade—Analysis of Imports of Merchandise on Private Account, showing separately the principal countries of origin.*

NOTE.—The figures in this Table are based on the new system of registration according to country of consignment.

Countries.	1911-12.	1912-13.	1913-14.*
Europe:—	£	£	£
United Kingdom	57,635,200	67,628,100	78,333,100
Russia	76,500	344,600	37,700
Norway and Sweden	518,400	578,100	497,400
Germany	5,968,800	6,868,900	8,452,000
Holland	804,000	971,600	1,033,400
Belgium	1,542,400	2,028,900	2,839,000
France	1,427,200	1,452,700	1,794,900
Italy	838,600	1,047,900	1,478,100
Austria-Hungary	1,770,800	2,351,700	2,844,800
Other countries	543,400	712,900	700,200
Total	71,125,300	83,985,400	98,010,600
Asia:—			
Turkey	413,100	374,800	379,200
Aden Dependencies	294,700	352,900	286,700
Arabia	316,000	352,700	383,100
Persia	405,800	473,300	474,700
Ceylon	460,700	503,600	548,100
Straits Settlements	1,985,200	2,057,000	2,293,200
Borneo, Java, and Sumatra	6,755,100	6,813,500	7,773,900
Siam	249,900	206,800	185,300
Hong Kong	608,900	635,300	654,900
China (exclusive of Hong Kong and Macao)	1,034,000	1,375,800	1,136,700
Japan	2,318,300	2,711,100	3,187,700
Other countries	368,200	466,400	540,800
Total	15,209,400	16,323,200	17,844,300
Africa and adjacent Islands—			
Egypt	162,200	209,000	199,700
Portuguese East Africa	13,500	64,300	100,500
Mauritius and Dependencies (including Seychelles)	1,277,400	2,159,500	1,685,100
British East Africa (including Zanzibar and Pemba)	270,000	222,700	258,900
Other East African Ports... ..	34,000	52,300	66,600
Other countries	30,200	208,400	156,800
Total	1,787,300	2,916,200	2,467,600
America:—			
United States of America	3,527,300	3,468,700	3,186,100
South America	300	100	800
Other countries	2,100	2,200	6,100
Total	3,529,700	3,471,000	3,193,000
Australasia and Oceania	731,600	636,700	651,600
Grand Total	92,383,300	107,332,500	122,167,100

V.—*Sea-borne Trade—Analysis of Exports of Indian Merchandise on Private Account, showing separately the principal countries of destination.*

NOTE.—The figures in this Table are based on the new system of registration according to the country of final destination.

Countries.	1911-12.	1912-13.	1913-14.*
Europe:—	£	£	£
United Kingdom	38,427,800	40,433,600	38,234,300
Russia	1,158,200	1,328,600	1,636,200
Germany	15,058,100	16,575,500	16,867,800
Holland	2,212,900	2,488,300	2,359,700
Belgium	8,883,300	8,758,200	8,008,400
France	9,162,100	10,502,700	11,711,500
Spain	1,191,300	1,217,300	1,479,200
Italy	4,186,900	4,600,700	5,219,000
Austria-Hungary	5,047,000	4,834,800	6,408,800
Turkey	162,500	98,000	70,800
Other Countries	502,400	625,400	716,000
Total	85,992,500	91,463,100	92,711,700

* Preliminary figures.

V.—*Sea-borne Trade—Analysis of Exports of Indian Merchandise on Private Account, showing separately the principal countries of destination—concluded.*

NOTE.—The figures in this Table are based on the new system of registration according to the country of final destination.

Countries.	1911-12.	1912-13.	1913-14.*
	£	£	£
Asia :—			
Turkey	1,431,900	1,455,600	1,782,900
Aden and Dependencies	746,000	834,000	816,200
Arabia	595,600	533,100	796,400
Persia	312,800	338,300	438,800
Ceylon	5,529,800	5,974,000	5,866,300
Straits Settlements	5,734,600	6,006,700	4,367,500
Borneo, Java, and Sumatra	3,031,600	2,343,000	1,415,500
Siam	362,200	517,100	621,900
Indo-China	491,700	285,700	509,400
Hong-Kong	5,421,800	6,251,900	5,102,300
China (exclusive of Hong-Kong and Macao)	6,730,600	7,337,000	3,799,200
Japan	11,152,800	12,472,900	15,124,400
Other Countries	632,100	1,010,800	608,000
Total	42,173,500	45,360,100	41,248,800
Africa and adjacent Islands :—			
Egypt	1,137,300	1,252,300	3,202,700
Cape Colony	216,300	266,200	243,700
Natal	428,000	548,200	535,100
Portuguese East Africa	306,600	391,500	331,100
Mauritius and Dependencies (including Seychelles)	966,400	923,300	867,700
British East Africa (including Zanzibar and Pemba)	508,200	478,100	506,000
Other East African Ports	584,400	532,000	542,000
Other Countries	31,600	51,500	90,000
Total	4,178,800	4,443,100	6,318,300
America :—			
Canada	678,300	956,900	952,000
United States of America	10,393,800	12,526,700	14,518,100
West Indies	410,800	514,400	561,900
South America	1,711,300	3,111,800	3,181,800
Other Countries	1,100	4,900	7,400
Total	13,195,300	17,114,700	19,221,200
Australia and Oceania... ..	2,339,000	2,518,300	3,321,500
Grand Total	147,879,100	160,899,300	162,821,500

* Preliminary figures.