

EAST INDIA : ACCOUNTS AND ESTIMATES, 1916-1917.

EXPLANATORY MEMORANDUM

BY THE

SECRETARY OF STATE FOR INDIA.

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



LONDON :

PRINTED UNDER THE AUTHORITY OF HIS MAJESTY'S STATIONERY OFFICE
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1916,

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MEMORANDUM

BY THE

SECRETARY OF STATE FOR INDIA,

RELATING TO THE

ACCOUNTS of the GOVERNMENT OF INDIA for 1914-15 and the ESTIMATES for 1915-16 and 1916-17.

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, 1914-15. | Revised Estimate, 1915-16. | Budget, 1916-17 |
|--------------------------------|-----|-----|-----|-----|-----|-----|-------------|-----------------------|----------------------------------|--------------------|
| | | | | | | | | £ | £ | £ |
| Revenue | ... | ... | ... | ... | ... | ... | 81,157,666 | 83,325,800 | 86,528,600 | |
| Expenditure | ... | ... | ... | ... | ... | ... | 82,942,936 | 85,120,000 | 85,702,900 | |
| Surplus or <i>Deficit</i> | ... | ... | ... | ... | ... | ... | - 1,785,270 | - 1,794,200 | 825,700 | |

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. 85 of 1916), 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 1914-15, 1915-16 and 1916-17 are calculated in the same manner as in the annual Parliamentary return mentioned above.

Net Revenue.

| — | Accounts, 1914-15. | | Budget, 1915-16. | | Revised Estimate, 1915-16. | | Budget, 1916-17. | |
|-------------------------------------|--------------------|------------|------------------|------------|----------------------------|------------|------------------|------------|
| | £ | £ | £ | £ | £ | £ | £ | £ |
| I. Land Revenue, &c.: | | | | | | | | |
| 1. Land Revenue | 20,434,944 | | 21,340,600 | | 21,043,200 | | 21,135,000 | |
| 2. Forest | 1,971,218 | | 2,108,800 | | 2,006,500 | | 2,040,000 | |
| 3. Tributes from Native States | 402,882 | | 409,000 | | 399,600 | | 408,200 | |
| | | 22,809,044 | | 23,858,400 | | 23,449,300 | | 23,583,200 |
| II. Opium | | 912,793 | | 881,500 | | 777,700 | | 1,329,400 |
| III. Taxation: | | | | | | | | |
| 1. Salt | 8,640,805 | | 8,072,500 | | 8,213,900 | | 8,718,800 | |
| 2. Stamps | 5,020,149 | | 5,047,500 | | 5,356,700 | | 5,424,100 | |
| 3. Excise | 8,747,748 | | 8,689,100 | | 8,428,300 | | 8,443,100 | |
| 4. Provincial Rates | 37,468 | | 30,400 | | 39,200 | | 28,300 | |
| 5. Customs | 6,157,060 | | 5,803,200 | | 5,682,100 | | 7,549,500 | |
| 6. Income Tax | 2,019,939 | | 1,864,200 | | 2,032,000 | | 2,898,000 | |
| 7. Registration | 484,433 | | 512,000 | | 509,000 | | 516,500 | |
| | | 26,107,602 | | 25,018,900 | | 25,261,200 | | 28,578,300 |
| IV. Commercial Undertakings: | | | | | | | | |
| 1. Posts and Telegraphs | 339,710 | | 284,900 | | 543,800 | | 373,400 | |
| 2. Railway Revenue Account | 2,158,034 | | 1,189,700 | | 3,748,500 | | 2,737,900 | |
| 3. Irrigation | 926,701 | | 1,144,500 | | 1,000,500 | | 1,066,500 | |
| | | 3,424,445 | | 2,619,100 | | 5,292,800 | | 4,177,800 |
| V. Mint | | -72,184 | | -30,700 | | -12,000 | | -17,400 |
| VI. Exchange | | 1,729 | | — | | 86,700 | | — |
| Total Net Revenue ... | | 53,183,429 | | 52,347,200 | | 54,855,700 | | 57,651,300 |

Net Expenditure.

| — | Accounts, 1914-15. | | Budget, 1915-16. | | Revised Estimate, 1915-16. | | Budget, 1916-17. | |
|--|--------------------|------------|------------------|------------|----------------------------|------------|------------------|------------|
| | £ | £ | £ | £ | £ | £ | £ | £ |
| I. Debt Services (excluding interest payment chargeable to Railways and Irrigation) ... | | 167,950 | | 419,000 | | 39,400 | | -185,600 |
| II. Military Services: | | | | | | | | |
| 1. Army | 19,240,368 | | 18,898,600 | | 20,956,800 | | 21,175,700 | |
| 2. Marine | 265,255 | | 582,200 | | 325,400 | | 525,100 | |
| 3. Military Works and Special Defence Works | 929,292 | | 688,400 | | 760,500 | | 799,200 | |
| | | 20,434,915 | | 20,169,200 | | 22,042,700 | | 22,500,000 |
| III. Collection of Revenue | | 6,626,776 | | 7,023,700 | | 6,827,100 | | 6,881,000 |
| IV. Civil Services: | | | | | | | | |
| 1. Civil Departments | 17,404,857 | | 17,678,800 | | 17,578,900 | | 17,790,100 | |
| 2. Miscellaneous Civil Charges | 4,685,368 | | 4,587,200 | | 4,562,800 | | 4,718,200 | |
| 3. Civil Works | 6,888,990 | | 5,559,000 | | 5,169,000 | | 4,474,500 | |
| | | 28,929,210 | | 27,770,000 | | 27,305,700 | | 26,982,800 |
| 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) | | — | | — | 58,500 | — | 13,800 | — |
| 2. Provincial Deficits (i.e., amounts taken from Provincial Balances towards defraying expenditure incurred in the year) ... | | -2,190,162 | | -1,077,600 | -613,500 | -565,000 | -366,400 | -352,600 |
| Total Net Expenditure charged against Revenue ... | | 54,968,699 | | 55,304,800 | | 56,649,900 | | 56,825,600 |
| Surplus or Deficit ... | | -1,785,270 | | -2,957,600 | | -1,794,200 | | 825,700 |

Accounts, 1914-15.

It will be seen from the table that the final accounts for 1914-15 show a deficit of £1,785,270; this is better by £1,000,530 than the amount shown in the Revised Estimate published in March, 1915.

Revised Estimate, 1915-16.

The Revised Estimate of 1915-16 shows, as compared with the Budget of that year, increases of £2,508,500 in net revenue and £1,345,600 in net expenditure, with a resulting decline of £1,162,900 in the deficit, which thus becomes £1,794,200 as against the Budget Estimate of £2,957,100. The increases and decreases in detail were as follows:—

| Increases. | | Net Revenue. | | Decreases. | |
|--------------------------------|------------------|---------------------|------------------|----------------|---------|
| | £ | | £ | | £ |
| Railway Revenue Account | 2,558,700 | Land Revenue | 297,400 | Excise | 260,800 |
| Stamps | 309,200 | Irrigation | 144,000 | Customs | 121,100 |
| Posts and Telegraphs... .. | 259,000 | Opium | 103,800 | Forest | 102,300 |
| Income Tax | 167,800 | Other Heads | 12,400 | | |
| Salt | 141,400 | | | | |
| Other Heads | 114,200 | | | | |
| Total | 3,550,300 | Total | 1,041,800 | | |

| Increases. | | Net Expenditure. | | Decreases. | |
|--|------------------|-----------------------|------------------|----------------------|---------|
| | £ | | £ | | £ |
| Army | 2,058,200 | Civil Works | 390,200 | Debt Services | 379,600 |
| Furlough and Absentee Allowance | 145,200 | Marine... .. | 256,800 | Education | 236,700 |
| Other Heads | 325,900 | Collection of Revenue | 196,600 | Other Heads | 236,400 |
| Provincial Adjustments | 512,600 | | | | |
| Total | 3,041,900 | Total | 1,696,300 | | |

Notes on the Heads under which the principal variations occur will be found in Appendix I. Provincial Adjustments and Famine Relief and Insurance are dealt with in some detail on page 22.

Budget, 1916-17.—Additional Taxation.

The Budget for 1916-17 has been framed on the assumption that the War will continue throughout the financial year. No new taxation was imposed for the year 1915-16 to cover the estimated deficit, but in view of the continuance of the War and the comparative permanency of many of the financial obligations arising from it, the Government of India considered it essential in the current year not only to make good the anticipated deficit, but also to provide a substantial balance against the uncertainty of the outlook.

In view of these circumstances additional taxation has been imposed. The more important changes are as follows:—

I. Custom Duties:—

| | Duty previously in force. | Duty in force from 1st March, 1916. |
|---|---------------------------------|-------------------------------------|
| A.—SPECIAL IMPORT DUTIES. | | |
| 1. Arms and ammunition | 10 per cent. ad valorem | 20 per cent. ad valorem. |
| 2. Liquors:— | | |
| (a) Ale, beer, &c. | 3 annas (3d.) per gallon | 4½ annas (4½d.) per gallon. |
| (b) Spirits rendered unfit for human consumption. | 5 per cent. ad valorem | 7½ per cent. ad valorem. |

| | Duty previously in force. | Duty in force from 1st March, 1916. |
|---|---------------------------------------|--|
| A.—SPECIAL IMPORT DUTIES— continued. | | |
| 2. LIQUORS—continued. | | |
| (c) Potable and tested spirits | Rs. 10 (13s. 4d.) per proof gallon... | Rs. 11½ (15s.) per proof gallon. |
| (d) Untested liqueurs, cordials, &c. | Rs. 13 (17s. 4d.) per gallon ... | Rs. 14, a. 10 (19s. 6d.) per gallon. |
| (e) Sparkling wines ... | Rs. 3, a. 12 (5s.) per gallon ... | Rs. 4, a. 6 (5s. 10d.) per gallon. |
| (f) Still wines ... | Rs. 1, a. 8 (2s.) per gallon ... | Rs. 1, a. 12 (2s. 4d.) per gallon. |
| 3. TOBACCO:— | | |
| (a) Cigars and cigarettes ... | Specific rates ... | 50 per cent. ad valorem (i.e., an increase of about 30 per cent. on cigars, and from 5 to 40 per cent. on cigarettes, according to their quality). |
| (b) Manufactured tobacco ... | Rs. 1, a. 2 (1s. 6d.) per lb. ... | Rs. 1, a. 8 (2s.) per lb. |
| B.—GENERAL IMPORT DUTIES. | | |
| 1. Articles of food and drink (excluding sugar), and generally all articles whether manufactured or unmanufactured previously paying a 5 per cent. ad valorem duty. | 5 per cent. ad valorem ... | 7½ per cent. ad valorem. |
| 2. Sugar ... | " " " " " " | 10 per cent. ad valorem. |
| 3. Iron and steel ... | 1 per cent. ad valorem ... | 2½ per cent. ad valorem. |
| 4. Grain and pulse: machinery ... | Free ... | " " |
| 5. Coal, coke and fuel ... | " ... | 8 annas (8d.) per ton. |
| 6. Fresh fruit and vegetables, plants, bristles and fibres, precious stones. | " ... | 7½ per cent. ad valorem. |
| C.—EXPORT DUTIES. | | |
| 1. Tea† ... | Free ... | Rs. 1½ (2s.) per 100 lbs. |
| 2. Jute, raw† ... | " ... | Rs. 2¼ (3s.) per bale of 400 lbs., with special rates for cuttings and rejection. |
| 3. „ manufactures† ... | " ... | Rs. 10 (13s. 4d.) per ton of 2,240 lbs. for sacking.* Rs. 16 (21s. 4d.) per ton of 2,240 lbs. for hessians.* |
| D.—LAND CUSTOMS | | |
| | " ... | Equivalent rates. |

* Exports under specific demand from H.M. Government are excluded.

† All forward contracts entered into before 1st March, 1916, are exempted.

The total estimated yield from the increases in custom duties for the year 1916-17 is about £2,130,000; in addition nearly £20,000 is expected from the enhancement of excise duties on beers and spirits, imposed as a corollary to the corresponding increased tariff rates.

II. Salt Tax:—

From 1907 this tax was levied at the uniform rate of 1 rupee (1s. 4d.) per maund of 82¾ lbs. throughout British India, except in the small State of Mandi, where the duty was 3 annas (3d.) per maund. With effect from 1st March, 1916, the duty has been raised to 1½ rupees (1s. 8d.) per maund in India generally, and to 3¾ annas per maund on Mandi Salt. No change has been made in respect of salt locally manufactured in Burma and Aden. The extra Revenue to be obtained from these increases is estimated for 1916-17 at £600,000.

III. Income Tax:—

Subject to various rebates and exemptions, the normal Indian income tax was 5 pies in the rupee (about 6¼d. in the £) from 1886. Under the new law which took effect from the 1st April, 1916, all existing exemptions remain untouched, and no alteration in the taxation is made in respect of persons whose gross incomes

do not exceed 5,000 rupees (£333) a year. Above that limit the tax is now as follows :—

| | | |
|------------------------------------|---|--|
| Instead of 5 pies per rupee, | { | Incomes from Rs. 5,000 to Rs. 9,999 (£667) pay 6 pies in the rupee, i.e., 7½d. in the £. |
| | | Incomes from Rs. 10,000 to Rs. 24,999 (£1,667) pay 9 pies in the rupee, i.e., 11¼d. in the £. |
| | | Incomes from Rs. 25,000 pay 1 anna per rupee, i.e., 1s. 3d. in the £. |

The increase of income tax is expected to yield about £900,000 in the year 1916-17.

Budget Estimates of Net Revenue and Expenditure, 1916-17.

The net revenue and expenditure are estimated as follows :—

| | £ |
|------------------------|----------------|
| Net Revenue | 57,651,300 |
| Net Expenditure | 56,825,600 |
| Surplus | <u>825,700</u> |

As compared with the Revised Estimate for 1915-16 these figures show increases of £2,795,600 in net revenue, £175,700 in net expenditure, and an estimated surplus of £825,700 as compared with an estimated deficit of £1,794,200. The revised estimate of net revenue in 1915-16 includes £110,000 from additional taxation during March, 1916, while the Budget for 1916-17 includes £3,650,000 from that source. Had no fresh taxation been imposed, the Budget for 1916-17 would have shown, assuming an equal expenditure, a deficit, in round figures, of £2,824,000.

The increases and decreases in the Budget as compared with the Revised Estimate for 1915-16 in detail are as follows :—

Net Revenue.

| Increases. | | £ | Decreases. | | £ |
|--------------|-----|------------------|-------------------------|-----------|------------------|
| Customs... | ... | 1,867,400 | Railway Revenue Account | 1,010,600 | |
| Income Tax | ... | 866,000 | Posts and Telegraphs | 170,400 | |
| Opium | ... | 551,700 | Exchange | 86,700 | |
| Salt | ... | 504,900 | Provincial Rates | 10,900 | |
| Land Revenue | ... | 91,800 | Mint | 5,400 | |
| Stamps | ... | 67,400 | | | |
| Irrigation | ... | 66,000 | | | |
| Other Heads | ... | 64,400 | | | |
| Total | ... | <u>4,079,600</u> | Total | ... | <u>1,284,000</u> |

Net Expenditure.

| Increases. | | £ | Decreases. | | £ |
|------------------------|-----|------------------|-------------------------|---------|------------------|
| Army | ... | 218,900 | Civil Works | 694,700 | |
| Marine | ... | 199,700 | Debt Services | 225,000 | |
| Police | ... | 113,500 | Medical | 38,500 | |
| Education | ... | 101,100 | Stationery and Printing | 30,100 | |
| Collection of Revenue | ... | 53,900 | Other Heads | 41,000 | |
| Other Heads | ... | 305,500 | | | |
| Provincial Adjustments | ... | 212,400 | | | |
| Total | ... | <u>1,205,000</u> | Total | ... | <u>1,029,300</u> |

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

BURDEN OF TAXATION.

| | Accounts, 1914-15. | Revised Estimate, 1915-16. | Budget, 1916-17. |
|--|-----------------------|----------------------------------|---------------------|
| | £ | £ | £ |
| Salt | 3,640,805 | 3,213,900 | 3,718,800 |
| Stamps | 5,020,149 | 5,356,700 | 5,424,100 |
| Excise | 8,747,748 | 8,428,300 | 8,443,100 |
| Provincial Rates | 37,468 | 39,200 | 28,300 |
| Customs... .. | 6,157,060 | 5,682,100 | 7,549,500 |
| Income Tax | 2,019,939 | 2,032,000 | 2,898,000 |
| Registration | 484,433 | 509,000 | 516,500 |
| Total | 26,107,602 | 25,261,200 | 28,578,200 |
| 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. 2 1·1 | s. d. 2 0·2 | s. d. 2 3·3 |
| If the payment of Land Revenue be added, the average becomes | 3 8·9 | 3 8·4 | 3 11·4 |

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 $\frac{1}{2}$ per cent. being assumed.

DEBT TRANSACTIONS AND CAPITAL EXPENDITURE.

Debt.

1915-16.—£500,000 India Bonds and £407,500 Indian Midland Railway Company Debentures were discharged during the year, and £2,500,000 India Bills were discharged in May, 1915, without immediate replacement. £3,500,000 $4\frac{1}{2}$ per cent. Debenture Stock of the East Indian Railway Company was issued at 99. The following issues of India Sterling Bills were made :—

September, 1915.—£3,500,000, with a currency of twelve months at an average rate of discount of £5 2s. 11·56d.

November, 1915.—£3,500,000, with a currency of twelve months at an average rate of discount of £5 7s. 0·13d.

Of the former issue, £1,500,000, and of the latter, £1,000,000, were in replacement of the Bills just mentioned as discharged without immediate replacement in May, 1915. The remainder in each case were in replacement of Bills which fell due at date of issue.

A 4 per cent. terminable rupee loan of $4\frac{1}{2}$ crores (£3,000,000), repayable in 1923, was issued at par in July, 1915, and a further £332,693 was received by means of applications through the Post Office. £3,000,000 of the outstanding loan of £7,000,000 from the Gold Standard Reserve was repaid in the financial year.

1916-17.—The Budget provided for the discharge of £500,000 India Bonds and of £1,500,000 India Bills which will mature during the year, and for the replacement of the remaining £5,500,000 India Bills; but the £3,500,000 Bills maturing in September have been discharged without immediate replacement, £1,500,000 having been provided from the Secretary of State's balances in accordance with the Budget scheme and the remaining £2,000,000 from a Temporary Loan from the Gold Standard Reserve. The Budget provided also for the issue of a 4 per cent. terminable rupee loan of not less than 6 crores (£4,000,000)—exclusive of Post Office applications—with certain conversion rights attached in respect of Government of India $3\frac{1}{2}$ per cent. and 3 per cent. rupee paper, and for the continuance of the loan of £4,000,000 from the Gold Standard Reserve outstanding at the end of 1915-16. The rupee loan was issued in July, 1916, in the form of Bonds repayable in October, 1936, but redeemable at the option of the Government after October, 1931.

Irrigation Works.

The actual and estimated outlay on the construction of Major Irrigation Works is as follows :—

| | £ |
|-----------------------------------|-----------|
| 1914-15 | 1,681,100 |
| 1915-16 (Revised Estimate) | 1,414,900 |
| 1916-17 (Budget Estimate) | 1,319,100 |

The total capital outlay on Major Irrigation Works up to 31st March, 1916, excluding indirect charges, is estimated at £42,536,900.

The net earnings (i.e., gross receipts less working expenses) in 1914-15 gave a return of 7·79 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, 1915, the length of railways in India open for traffic was 35,285 miles, of which 629 miles were opened in the preceding twelve months. The total mileage under construction or sanctioned for construction at the close of the year was 2,233 miles.

The capital expenditure on railways shown in the Government Accounts for 1914-15 and Estimates for 1915-16 and 1916-17 is as follows:—

| — | Accounts, 1914-15. | Revised Estimate, 1915-16. | Budget, 1916-17. |
|---|-----------------------|----------------------------------|---------------------|
| Expenditure not charged to Revenue:— | £ | £ | £ |
| (A) Outlay on lines worked by the State and by guaranteed companies:— | | | |
| (1) From funds provided by the State ... | 8,074,615 | 1,227,200 | 2,732,200 |
| (2) From funds raised through companies or provided from other sources. | 3,358,421 | 3,649,500 | 267,800 |
| | 11,433,036 | 4,876,700 | 3,000,000 |
| (B) Outlay on branch lines not on firm guarantee ... | 419,075 | 787,300 | 753,100 |
| Expenditure charged to Revenue:— | | | |
| Famine protective lines ... | - 1,311 | - 300 | - 700 |
| Provincial State lines ... | 459 | 1,400 | 1,700 |
| | - 852 | 1,100 | 1,000 |
| Grand Total ... | 11,851,259 | 5,665,100 | 3,754,100 |

The figures given above do not include expenditure on lines other than State and guaranteed railways. In 1914-5 the capital expenditure on such lines was £1,668,408, of which £776,333 was on railways owned or guaranteed by Native States.

In 1914-15 the net traffic receipts, *i.e.*, the gross receipts after paying working expenses but not interest charges, of open lines in which the Government is directly interested, gave a return of 4.89 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 ... | 447,100 |
| 1914-15 ... | 360,400 |
| 1915-16 (Revised Estimate) ... | 333,300 |
| 1916-17 (Budget) ... | 266,700 |

Liabilities and Assets.

On the 31st of March, 1916, the debt of India amounted to £286,145,008 (*viz.*:—rupee debt, converted into sterling at 1s. 4d. the rupee, £103,973,179, and sterling debt, £182,171,829). 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 £29,485,613, and the various railway annuities, representing in the present year a charge of £961,160. A loan of £4,000,000 from the Gold Standard Reserve in India was also outstanding.

Up to the same date the Government of India had devoted £176,991,786 to the construction of Railways, and £42,536,900 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. The liabilities created by the purchases have not yet been fully discharged, partly because in the case of some lines a portion of the amount due to the Companies was retained by the Secretary of State and treated as capital deposited with him by the Companies for the purpose of new working contracts, and partly because in all cases of purchase by annuity the period for which the annuity is payable has not yet terminated. If the assets in respect of purchased lines are estimated as being the equivalent of the debt created and liabilities assumed or redeemed in connection with purchase *plus* the capital actuarially calculated to have been discharged through annuities, the amount on the 31st March, 1916, was £74,164,116. On that date also the Government of India's advances to Railway Companies stood at £476,320

and it had lent £12,739,707 (net) to Native States, Corporations, Agriculturists, &c. Other assets were the Gold Standard Reserve, consisting of £238,734 held in gold in India, £4,000,000 temporarily advanced to Treasury Balances in India, sterling securities of an estimated value of £16,218,692, and £5,792,631 in cash at short notice in London; the cash balances in India, £11,980,000; and the cash (Treasury) balances in England, £7,032,121 (these are actuals, and hence differ from the "Revised" figures in the following statement).

GENERAL STATEMENT OF THE RECEIPTS AND DISBURSEMENTS AND BALANCES OF THE GOVERNMENT OF INDIA, IN INDIA AND IN ENGLAND.

The following table shows the opening balances, receipts, disbursements and closing balances, estimated and actual, of the Government of India in 1915-16 and 1916-17:—

| | Budget, 1915-16. | Revised, 1915-16. | Budget, 1916-17. |
|--|---------------------|----------------------|---------------------|
| | £ | £ | £ |
| Opening Balance, England | (c) 7,620,132 | (e) 7,913,236 | (f) 14,475,536 |
| Opening Balance, India | 13,855,353 | 14,779,334 | 11,451,934 |
| Total Opening Balance | 21,475,485 | 22,692,570 | 25,927,470 |
| RECEIPTS— | | | |
| Revenue surplus | — | — | 825,700 |
| Capital provided through Companies or Native States towards outlay on Public Works | 6,920,600 | 4,060,100 | 741,600 |
| Permanent and temporary debt (net incurred) | 2,008,700 | 2,386,400 | 3,822,100 |
| Unfunded debt (net incurred) | — | 852,500 | 254,700 |
| Remittances | 705,700 | — | 59,100 |
| Council Bills on India (receipts) | 7,100,000 | (a) 4,061,000 | 3,885,000 |
| Sterling Bills on London (receipts) | — | (b) 4,668,000 | — |
| Total Receipts | 16,735,000 | 16,028,000 | 9,588,200 |
| Total | 38,210,485 | 38,720,570 | 35,515,670 |
| DISBURSEMENTS— | | | |
| Revenue deficit | 2,957,100 | 1,794,200 | — |
| Capital expenditure on Railways, Irrigation, and Delhi | 9,688,100 | 6,889,200 | 4,919,700 |
| Temporary Debt (net discharged) | — | 3,000,000 | 1,500,000 |
| Unfunded debt (net discharged) | 219,900 | — | — |
| Loans, deposits, and advances (net) | 1,635,100 | -8,293,300 | -1,422,300 |
| Remittances | — | 164,700 | — |
| Council Bills on India (payments) | 7,260,000 | (a) 4,570,300 | 3,885,000 |
| Sterling Bills on London (payments) | — | (b) 4,668,000 | — |
| Total Disbursements | 21,760,200 | 12,793,100 | 8,872,400 |
| Closing Balance | 16,450,285 | 25,927,470 | 26,643,270 |
| Total | 38,210,485 | 38,720,570 | 35,515,670 |
| DISTRIBUTION OF CLOSING BALANCE— | | | |
| Closing Balance, England | (d) 4,017,032 | (f) 14,475,536 | (g) 14,383,036 |
| Closing Balance, India | 12,433,253 | 11,451,934 | 12,260,234 |

(a) Exclusive of £7,533,000 placed to Gold Standard Reserve (see page 12) and £3,467,000 to Paper Currency Reserve. The actual receipts from Council Bills, including these sums, are shown on page 13.

(b) In addition to £225,000 on account of Gold Standard Reserve (see page 12). The actual receipts from Sterling Bills are shown on page 13.

(c) Of this amount £8,162 represents the funds of the Gold Standard Reserve.

(d) " " £4,162 " " " " " "

(e) " " £8,322 " " " " " "

(f) " " £7,787,422 " " " " " "

(g) " " £9,044,922 " " " " " "

The increase in the opening balance of the Revised was mainly due to an improvement in the Revenue accounts of 1914-15. A large reduction in the estimated deficit for the year 1915-16, coupled with a drastic curtailment of capital expenditure, has resulted in an improvement which has enabled the Government of India to pay off £3,000,000 of the temporary loan of £7,000,000 previously outstanding and to show in their revised figures closing balances amounting to £18,140,048, exclusive of Gold Standard Reserve Funds.

With the help of the new taxation imposed (see pages 5-7) and on the assumption that war conditions will prevail throughout 1916-17, a surplus of £825,700 is anticipated, and after making provision for the continuance of the loan from the Gold Standard Reserve and for the renewal of India Bills, it is estimated that on the 31st March, 1917, the closing balances will stand at £17,598,348, exclusive of Gold Standard Reserve Funds.

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 was held in India in rupees in order that the Government of India might be in a favourable position for meeting heavy demands for the issue of rupees without delay in times of pressure.

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 rupee branch of the Reserve to the amount of 6 crores, 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 reported in February, 1914, made certain recommendations bearing on the Gold Standard Reserve. In view of the disturbance of financial conditions caused by the war decisions on the more important of these recommendations have been deferred; but in August, 1915, the silver branch of the Reserve was abolished, in accordance with the Royal Commission's proposal, and the 6 crores of rupees held therein were exchanged for a corresponding amount in gold (£4,000,000) from the Paper Currency Reserve.

Since 1915, in addition to profit on coinage, the profit or loss arising on the remittances of funds for the Gold Standard Reserve has also been credited or debited to that Reserve.

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

The total receipts from profit on coinage, interest and discount, and profit by exchange up to 31st March, 1916, have been as follows:—

| Profits on Coinage— | £ |
|-----------------------------|----------------|
| 1900-1905 | 8,128,377* |
| 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 |
| 1914-15 | 25,110 |
| 1915-16 | 3,205 |
| Total | 23,537,195 |
| Interest and discount... .. | 5,453,539 |
| Profit by exchange | 109,439 |
| | 29,100,173 |

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

* Separate figures for the years 1900-1905 will be found in the explanatory memorandum for 1914-15. [Cd. 7539.]

The following table shows the disposal of the sums paid to the Reserve up to 31st March, 1916 :—

| | | | | |
|---|------------|-------------|--|-------------|
| Profits on Coinage— | £ | £ | | £ |
| Total Profits realised 1st April, 1900, to 31st March, 1916 | 28,537,195 | | | |
| Deduct amount used for Capital Expenditure on Railways | 1,123,655 | | | |
| Profit paid to Gold Standard Reserve... | | 22,413,540 | | |
| Interest and discount received up (to 31st March, 1916) | 5,453,539 | | | |
| Profit by exchange | 109,439 | | | |
| | | 5,562,978 | | |
| Profits and Interest paid to Reserve from 1st April, 1900, to 31st March, 1916 | | 27,976,518 | | |
| Deduct— | | | | |
| Loss on Sale, Redemption, and Conversion of Securities | 1,192,367 | | | |
| Loss through depreciation | 512,361 | | | |
| Miscellaneous Charges | 20,407 | | | |
| Total deductions | | 1,725,135 | | |
| Amount of Reserve on 31st March, 1916 | | £26,251,383 | | £26,251,383 |

The Securities, estimated at £16,218,692 (as shown above), were as follows :—

| Securities. | Nominal Value. | Cost Price. | Estimated Value on 31st March, 1916. |
|--|----------------|-------------|--------------------------------------|
| | £ | £ | £ |
| National War Loan 4½ per cent. Stock | 3,574,094 | 3,525,192 | 3,455,702 |
| Local Loans 3 per cent. Stock | 200,000 | 195, '05 | 156,500 |
| Guaranteed 2½ per cent. Stock | 438,720 | 407,187 | 287,362 |
| Exchequer Bonds | 6,644,000 | 6,519,297 | 6,359,410 |
| Treasury Bills | 4,435,000 | 4,381,985 | 4,392,790 |
| Transvaal Government 3 per cent. Guaranteed Stock ... | 1,092,023 | 1,076,524 | 960,980 |
| New South Wales Stock | 113,000 | 112,442 | 107,915 |
| Securities issued by Governments of other British Colonies | 511,000 | 513,321 | 498,033 |
| Total | 17,007,837 | 16,731,053 | 16,218,692 |

The net profit on the Gold Standard Reserve Investments up to 31st March, 1916, is shown below :—

| | |
|--|-------------|
| | £ |
| Cost price of securities held on 31st March, 1916 | 16,731,053 |
| Estimated value on 31st March, 1916 | 16,218,692 |
| Loss through depreciation | 512,361 |
| Loss on sale and redemption of securities | 1,192,367 |
| Total losses | 1,704,728 |
| Miscellaneous charges | 20,407 |
| Total of losses and charges | 1,725,135 |
| Interest and Discount received up to 31st March, 1916 | £ 5,453,539 |
| Profit by exchange | 109,439 |
| | 5,562,978 |
| Net profit on Investments | £3,837,843 |

Transactions, 1915-16.

Of the total deferred transfers sold on London in 1915-16 a portion, representing the amount of £225,000, was met from the resources of the Gold Standard Reserve in London, and the proceeds were paid to the Reserve in India. Subsequently £7,533,000 was appropriated to the Reserve in England from the proceeds of Council Bills. The net result of these transactions was to decrease the Indian, and increase the English, portion of the Reserve by £7,308,000.

EXCHANGE AND REMITTANCE.

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

Sales by Secretary of State.

| | | | |
|---------|-----|-------------|--|
| 1906-7 | ... | £33,418,716 | at an average rate of 1s. 4'084d. the rupee. |
| 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. " |
| 1914-15 | ... | £7,794,002 | " " 1s. 4'004d. " |
| 1915-16 | ... | £20,371,460 | " " 1s. 4'088d. " |

Sales by Government of India.

| | | | |
|---------|-----|------------|--|
| 1908-9 | ... | £8,058,000 | Bills at 1s. 3 $\frac{2}{3}$ d. the rupee. |
| 1909-10 | ... | £156,000 | " " " " " " " " |
| 1914-15 | ... | £8,707,000 | " and Transfers { Bills at 1s. 3 $\frac{2}{3}$ d. the rupee. Transfers at 1s. 3 $\frac{1}{8}$ d. and 1s. 3 $\frac{7}{8}$ d. the rupee. |
| 1915-16 | ... | £4,893,000 | deferred Transfers at 1s. 3 $\frac{2}{3}$ d. " " |

SEA-BORNE TRADE.

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

| | 1913-14. | 1914-15. | 1915-16. |
|--|-------------|-------------|--------------|
| <i>On Private Account.</i> | | | |
| | £ | £ | £ |
| Imports of Merchandise | 122,165,300 | 91,952,600 | 87,562,400 |
| Exports of Merchandise | 165,919,200 | 121,061,100 | 131,480,000* |
| Net Exports of Merchandise | 43,753,900 | 29,108,500 | 43,917,600 |
| Net Imports or Exports of Gold | 15,549,200 | 5,636,100 | 764,400 |
| Net Imports of Silver | 4,163,000 | 6,675,300 | 3,718,600 |
| Net Imports of Treasure | 19,712,200 | 12,311,400 | 2,954,200 |
| Net Exports of Merchandise and Treasure on Private Account | 24,041,700 | 16,797,100 | 40,963,400 |
| <i>Government Transactions.</i> | | | |
| Imports of Merchandise | 5,373,400 | 4,667,800 | 4,122,100 |
| Exports of Merchandise | 85,800 | 397,700 | 1,400,200 |
| Net Imports of Merchandise | 5,287,600 | 4,270,100 | 2,722,900 |
| Net Imports or Exports of Gold | — | 537,800 | 25,000 |
| Net Imports or Exports of Silver | 4,525,600 | 761,000 | 497,600 |
| Total Net Imports or Exports of Treasure | 4,525,600 | 1,298,800 | 472,600 |

* Includes £4,599,300, being value of wheat exported on Government account.

India Office,

8th December, 1916.

(B135—Gp. 15)

AUSTEN CHAMBERLAIN.

A 7

APPENDIX I.

Notes on certain heads of Net Revenue and Expenditure.

NET REVENUE.

Land Revenue.

| | | | | | | £ |
|---------------------------|-----|-----|-----|-----|-----|------------|
| Accounts, 1914-15 | ... | ... | ... | ... | ... | 20,434,944 |
| Budget, 1915-16 | ... | ... | ... | ... | ... | 21,340,600 |
| Revised Estimate, 1915-16 | ... | ... | ... | ... | ... | 21,043,200 |
| Budget, 1916-17 | ... | ... | ... | ... | ... | 21,135,000 |

The revenue collections of 1915-16 are expected to fall short of the Budget estimate by about £292,000. The decline is shared by all the Provinces except by Bengal, where there have been higher collections owing to increased prospects of the jute trade, and by Bihar and Orissa where there have been increased recoveries of survey and settlement charges. The shortage is especially marked in Bombay, and is mainly due to the failure of the South-West Monsoon and to damage to crops by excessive or deficient rainfall.

The estimate of revenue for the current year is based on the assumption of a normal monsoon. Allowances have been made for an increase in certain Provinces on account of the growth of the revenue demand and a larger recovery of outstanding arrears, and for a decrease in other Provinces resulting from increased remissions and suspensions

Forest.

| | | | | | | £ |
|---------------------------|-----|-----|-----|-----|-----|-----------|
| Accounts, 1914-15 | ... | ... | ... | ... | ... | 1,971,218 |
| Budget, 1915-16 | ... | ... | ... | ... | ... | 2,108,800 |
| Revised Estimate, 1915-16 | ... | ... | ... | ... | ... | 2,006,500 |
| Budget, 1916-17 | ... | ... | ... | ... | ... | 2,040,000 |

The greater part of the decrease in the Revised is accounted for by a decline in the receipts in Burma of about £65,000 owing to economic depression caused by war and difficulties regarding freight. These circumstances have also affected other Provinces. The bulk of the increase in the Budget is expected in the United Provinces in connection with a scheme for the supply of sleepers to State Railways.

Opium.

| | | | | | | Accounts, 1914-15. | Budget, 1915-16. | Revised Estimate, 1915-16. | Budget, 1916-17. |
|-------------|-----|-----|-----|-----|-----|-----------------------|---------------------|-------------------------------|---------------------|
| | | | | | | £ | £ | £ | £ |
| Receipts | ... | ... | ... | ... | ... | 1,572,218 | 1,798,000 | 1,887,000 | 2,286,900 |
| Charges... | ... | ... | ... | ... | ... | 659,425 | 916,500 | 1,109,300 | 957,500 |
| Net revenue | ... | ... | ... | ... | ... | 912,793 | 881,550 | 777,700 | 1,329,400 |

The increase of £89,000 in the opium revenue as compared with the Budget figures for 1915-16 was due chiefly to the raising of the upset price from Rs. 1,600 to Rs. 1,800 per chest from the 1st January, 1916, while the increase in expenditure is accounted for by larger purchases of Malwa opium.

Apart from the expected requirements of the Straits Settlements which are now met direct by the Government of India, the Budget of 1916-17 provides for the sale of 15,600 chests of Bengal opium at an average price of Rs. 1,832 a chest. An increased demand is anticipated for the supply of opium to home markets for medical purposes and it has been arranged to test the suitability of Indian opium for this purpose by placing a quantity at the disposal of the London market.

The decrease in the estimated revenue arises mainly from the inclusion of special provision for purchases of Malwa opium to supplement the Bengal supply.

The following table shows the average prices obtained in the years under review :—

| | | | | | | | Rs. |
|---------------------------|-----|-----|-----|-----|-----|-----|-------|
| Accounts, 1914-15 | ... | ... | ... | ... | ... | ... | 1,619 |
| Budget, 1915-16 | ... | ... | ... | ... | ... | ... | 1,653 |
| Revised Estimate, 1915-16 | ... | ... | ... | ... | ... | ... | 1,739 |
| Budget, 1916-17 | ... | ... | ... | ... | ... | ... | 1,832 |

| | | | | | | | Salt. | £ |
|---------------------------|-----|-----|-----|-----|-----|-----|-----------|---|
| Accounts, 1914-15- | ... | ... | ... | ... | ... | ... | 3,640,805 | |
| Budget, 1915-16 | ... | ... | ... | ... | ... | ... | 3,072,500 | |
| Revised Estimate, 1915-16 | ... | ... | ... | ... | ... | ... | 3,213,900 | |
| Budget, 1916-17 | ... | ... | ... | ... | ... | ... | 3,718,800 | |

The increase in the revised estimate arises mainly from speculative clearances in January and February in expectation of an enhancement of the salt duty. The presence of this feature in 1915-16 will probably tend to reduce the receipts in 1916-17, and the Budget for that year assumes an increase of about £650,000 from the corresponding figure in the 1915-16 Budget as a result of the enhancement of duty (see page 6).

| | | | | | | | Stamps. | £ |
|---------------------------|-----|-----|-----|-----|-----|-----|-----------|---|
| Accounts, 1914-15 | ... | ... | ... | ... | ... | ... | 5,020,149 | |
| Budget, 1915-16 | ... | ... | ... | ... | ... | ... | 5,047,500 | |
| Revised Estimate, 1915-16 | ... | ... | ... | ... | ... | ... | 5,356,700 | |
| Budget, 1916-17 | ... | ... | ... | ... | ... | ... | 5,424,100 | |

The substantial excess in the revised estimate for 1915-16 over the Budget Estimate for that year is due to the partial revival in trade and business after the first months of war, and also to an increase in revenue from judicial stamps in the North-West Frontier Province. Bihar and Orissa and Assam alone show a decline.

| | | | | | | | Excise. | £ |
|---------------------------|-----|-----|-----|-----|-----|-----|-----------|---|
| Accounts, 1914-15 | ... | ... | ... | ... | ... | ... | 8,747,748 | |
| Budget, 1915-16 | ... | ... | ... | ... | ... | ... | 8,689,100 | |
| Revised Estimate, 1915-16 | ... | ... | ... | ... | ... | ... | 8,428,300 | |
| Budget, 1916-17 | ... | ... | ... | ... | ... | ... | 8,443,100 | |

The decrease in revenue is ascribed to the set-back in prosperity and the rise in prices resulting from the war. This decrease is common to all Provinces except Bombay and Burma. The Budget for 1916-17 includes a sum of £18,700 which is expected from the enhancement of taxation which will be collected as a corollary to the increased tariff rates on beer and spirits.

| | | | | | | | Customs. | £ |
|---------------------------|-----|-----|-----|-----|-----|-----|-----------|---|
| Accounts, 1914-15 | ... | ... | ... | ... | ... | ... | 6,157,060 | |
| Budget, 1915-16 | ... | ... | ... | ... | ... | ... | 5,803,200 | |
| Revised Estimate, 1915-16 | ... | ... | ... | ... | ... | ... | 5,682,100 | |
| Budget, 1916-17 | ... | ... | ... | ... | ... | ... | 7,549,500 | |

Apart from the yield of additional taxation during the month of March, which is estimated at £114,000, the revised estimates are nearly £233,000 lower than the Budget Estimate for 1915-16. This is accounted for by the fact that the fall under various tariff heads due to war conditions has been more serious than was anticipated. The deficiency is especially marked in respect of rice as a consequence of reduction in the demand by foreign markets and the increased consumption of Burma rice in India. On the other hand there have been considerable improvements under manufactured articles and sugar.

The increases of import and export duties are given in some detail on pages 5 and 6, and in calculating the yield, allowance has been made for a possible contraction of foreign trade in consequence of the augmented duties.

The Budget Estimate for 1916-17 has been computed on the assumption, that but for the enhanced taxation, the revenue derived would be practically the same as in 1915-16.

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

| | Accounts, 1914-15. | Budget, 1915-16. | Revised Estimate, 1915-16. | Budget, 1916-17. |
|--|-----------------------|---------------------|----------------------------------|---------------------|
| | £ | £ | £ | £ |
| Import duties :— | | | | |
| Cotton Manufactures | 1,023,800 | 933,300 | 881,700 | 800,000 |
| Liquors | 811,200 | 766,700 | 776,800 | 874,700 |
| Silver Bullion and Coin | 1,030,100 | 666,700 | 616,700 | 600,000 |
| Other Metals and Manufactures of Metals | 328,200 | 300,000 | 240,300 | 310,000 |
| Other Manufactured Articles | 718,300 | 666,700 | 806,700 | 1,056,700 |
| Petroleum | 571,500 | 533,300 | 475,000 | 466,600 |
| Sugar (ordinary duties) | 293,100 | 266,700 | 401,200 | 840,000 |
| Tobacco | 178,600 | 173,300 | 189,100 | 217,000 |
| Other Articles | 509,800 | 503,000 | 558,700 | 886,300 |
| Excise duty on Cotton Goods | 329,400 | 333,300 | 316,700 | 300,000 |
| Export duties :— | | | | |
| Rice | 553,200 | 800,000 | 502,500 | 466,700 |
| Jute (raw and manufactured) | — | — | — | 580,000 |
| Tea | — | — | 10,000 | 300,000 |
| Total | 6,347,200 | 5,943,000 | 5,815,400 | 7,698,000 |

Posts and Telegraphs.

| | Accounts, 1914-15. | Budget, 1915-16. | Revised Estimate, 1915-16. | Budget, 1916-17. |
|--|-----------------------|---------------------|----------------------------------|---------------------|
| | £ | £ | £ | £ |
| Indian Postal and Telegraph Department :— | | | | |
| Receipts | 3,499,797 | 3,533,300 | 3,627,100 | 3,764,600 |
| Expenditure | 3,173,980 | 3,276,300 | 3,191,700 | 3,402,600 |
| Net Receipts | 320,817 | 257,000 | 435,400 | 362,000 |
| Indo-European Telegraph Department :— | | | | |
| Receipts | 97,176 | 45,900 | 137,700 | 112,300 |
| Expenditure | 78,283 | 18,100 | 29,300 | 100,900 |
| Net Receipts | 18,893 | 27,800 | 108,400 | 11,400 |
| Net Receipts—Posts and Telegraphs | 339,710 | 284,800 | 543,800 | 373,400 |

Various factors have affected this service during the year 1915-16, but the main causes to which the increase in net revenue is attributable are the improvement in internal trade and the greater traffic owing to the War; while expenditure has decreased in consequence of economy and of heavy credits for value of stores supplied to the Indian Expeditionary Forces. Provision has been made in the 1916-17 Budget for a higher outlay owing to increased prices of stores and for a reconstruction of the telegraph line north of Karachi and in Persia.

Railways.

| | Accounts, 1914-15. | Budget, 1915-16. | Revised Estimate, 1915-16. | Budget, 1916-17. |
|--|-----------------------|---------------------|-------------------------------|---------------------|
| State Railways :— | £ | £ | £ | £ |
| Gross Receipts | 36,105,167 | 35,341,700 | 33,102,200 | 37,577,900 |
| Working Expenses. | 19,635,811 | 19,913,100 | 19,860,200 | 20,088,000 |
| Net Traffic Receipts | 16,419,356 | 15,428,600 | 13,242,000 | 17,489,900 |
| Surplus Profits paid to Companies, &c. ... | 690,838 | 438,200 | 595,100 | 620,000 |
| Interest charges— | | | | |
| Interest on capital spent or advanced by the State. | 7,912,214 | 7,765,700 | 8,076,700 | 8,148,700 |
| Interest on capital deposited by Companies. | 1,936,467 | 2,253,300 | 2,131,800 | 2,231,700 |
| Annuities in purchase of Railways ... | 3,357,665 | 3,357,700 | 3,357,700 | 3,357,700 |
| Sinking Funds | 199,554 | 208,100 | 208,900 | 217,700 |
| Total | 14,146,798 | 14,073,000 | 14,370,200 | 14,575,800 |
| Net Receipts | 2,272,558 | 1,355,600 | 3,871,800 | 2,914,100 |
| Guaranteed Railways :— | | | | |
| Miscellaneous charges (net) | 114,524 | 165,900 | 123,300 | 176,200 |
| Net Receipts from all Railways | 2,158,034 | 1,189,700 | 3,748,500 | 2,737,900 |

The position of the Railway Revenue Account in recent years is exhibited in the following table :—

| | £ |
|-------------------------------|-----------|
| 1907-8 Net receipt | 1,560,302 |
| 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 " | 4,789,533 |
| 1914-15 " | 2,158,034 |
| 1915-16 (Revised Estimate) .. | 3,748,500 |
| 1916-17 (Budget) " | 2,737,900 |

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 1914-15 | 1,098,330 |
| In 1915-16 | 1,138,320 |
| In 1916-17 | 1,178,860 |

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, Assam-Bengal, and Burma Railways.

The Budget for 1915-16 anticipated that the gross railway receipts would be £300,000 less than those shown in the Revised figures for the previous year on the assumption that war conditions would continue to prejudice revenue. This expectation has been largely falsified, and actually there is likely to be an improvement over this estimate approaching £3,000,000. The increase is shared by all principal Companies and is mainly due to (1) a diversion of traffic from sea routes to rail routes owing to scarcity of freights; (2) an active internal trade in cotton, and (3) enhanced coaching receipts from the constant movements of troops. A considerable decline in working

expenses is also shown in the Revised estimates attributable to the restriction of expenditure and to the difficulty experienced in obtaining railway materials from the United Kingdom.

The estimate of net receipts in the Budget for 1916-17 is nearly £1,000,000 lower than the Revised estimate for 1915-16, owing to an anticipated decrease in gross receipts combined with an increased expenditure due to the provision which has been made for a further rise in the price of railway materials.

Irrigation.

| — | Accounts, 1914-15. | Budget, 1915-16. | Revised Estimate, 1915-16. | Budget, 1916-17. |
|--|-----------------------|---------------------|-------------------------------|---------------------|
| MAJOR WORKS: | £ | £ | £ | £ |
| Receipts | 4,426,354 | 4,512,100 | 4,502,300 | 4,557,600 |
| Working Expenses | 1,289,393 | 1,271,400 | 1,371,900 | 1,367,500 |
| Interest on Debt | 1,409,529 | 1,423,300 | 1,464,300 | 1,509,400 |
| Net Receipts | 1,727,432 | 1,817,400 | 1,666,100 | 1,680,700 |
| <i>Expenditure on Protective Irrigation Works in addition to that charged under Famine Relief and Insurance.</i> | 59,863 | — | 21,700 | — |
| MINOR WORKS: | | | | |
| Receipts | 254,615 | 283,200 | 267,500 | 279,800 |
| Expenditure | 995,483 | 956,100 | 911,400 | 894,000 |
| Net Expenditure... .. | 740,868 | 672,900 | 643,900 | 614,200 |
| Net Receipts, Major and Minor Works. | 926,701 | 1,144,500 | 1,000,500 | 1,066,500 |

The Revised estimate of net receipts from Major Irrigation Works shows a decline of £151,300 as compared with the Budget figure. This is mainly due to an increased expenditure in the North West Frontier Provinces and in the Punjab.

It was decided, with effect from 1911-12, to supplement the amount available from the Famine Insurance Grant (page 21) for outlay on Protective Irrigation Works by an annual allotment under the head of "Irrigation" not exceeding 25 lakhs (£166,700). No provision has been made under this head in the Budgets for 1915-16 and 1916-17, but the actual expenditure for 1915-16 is estimated at £21,700.

NET EXPENDITURE.

Debt Services.

| — | Accounts, 1914-15. | Budget, 1915-16. | Revised Estimate, 1915-16. | Budget, 1916-17. |
|---|-----------------------|---------------------|----------------------------------|---------------------|
| | £ | £ | £ | £ |
| Total payments for Interest on Debt | 9,771,583 | 10,019,000 | 10,008,900 | 9,957,000 |
| <i>Deduct amount chargeable to Railways (included under Railways, page 17).</i> | 7,912,214 | 7,765,700 | 8,076,700 | 8,148,700 |
| <i>Deduct amount chargeable to Irrigation (included under Irrigation, as above).</i> | 1,409,529 | 1,423,300 | 1,464,300 | 1,509,400 |
| Interest on Ordinary Debt | 449,840 | 830,000 | 467,900 | 298,900 |
| Interest on other Obligations | 741,417 | 646,100 | 667,500 | 690,800 |
| Total | 1,191,257 | 1,476,100 | 1,135,400 | 989,700 |
| <i>Interest Receipts on loans, &c., in England and India</i> ... | 1,023,307 | 1,057,100 | 1,096,000 | 1,175,300 |
| Net Interest Payments or Receipts other than those chargeable to Railways and Irrigation. | 167,950 | 419,000 | 39,400 | 185,600 |

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 page 17 and table at top of this page); 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 21), 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 1915-16 the capital outlay exceeded the addition to the total Debt, and the Ordinary Debt was reduced to £1,901,800; and it is expected that by the end of 1916-17 it will be reduced to £1,674,100.

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 17) 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 9 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, 1914-15. | Budget, 1915-16. | Revised Estimate, 1915-16. | Budget, 1916-17. |
|------------------------------|-----------------------|---------------------|----------------------------------|---------------------|
| | £ | £ | £ | £ |
| Army | 19,240,368 | 18,898,600 | 20,956,800 | 21,175,700 |
| Marine | 265,255 | 582,200 | 325,400 | 525,100 |
| Military Works | 915,689 | 667,300 | 744,200 | 778,300 |
| Special Defence Works | 13,603 | 21,100 | 15,300 | 20,900 |
| Total | 20,434,915 | 20,169,200 | 22,042,700 | 22,500,000 |

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, 1914-15. | Budget, 1915-16. | Revised Estimate, 1915-16. | Budget, 1916-17. |
|--|-----------------------|---------------------|----------------------------------|---------------------|
| | £ | £ | £ | £ |
| NET CHARGES IN INDIA. | | | | |
| Effective Services:— | | | | |
| Army and Garrison and Administrative Staff ... | 619,533 | 523,500 | 511,000 | 515,500 |
| Regimental Pay, Allowances and Charges ... | 7,253,692 | 5,501,400 | 5,318,000 | 5,119,200 |
| Supply and Transport | 1,879,641 | 1,502,900 | 1,458,000 | 1,606,500 |
| Medical Establishments, Supplies and Services | 299,836 | 243,200 | 135,800 | 142,900 |
| Ordnance Establishments, Stores and Camp Equipage | 556,713 | 397,100 | 512,300 | 655,000 |
| Other Effective Services... .. | 3,158,516 | 5,674,400 | 7,467,800 | 8,216,600 |
| Compensation for dearness of food and forage | 350,463 | 289,100 | 238,900 | 215,600 |
| Total Effective Services | 14,118,394 | 14,131,600 | 15,641,800 | 16,471,300 |
| Non-effective Charges... .. | 647,142 | 955,600 | 765,800 | 836,500 |
| Total, India | 14,765,536 | 15,087,200 | 16,407,600 | 17,307,800 |

Net Army Charges in England.

| — | Accounts, 1914-15. | Budget, 1915-16. | Revised Estimate, 1915-16. | Budget, 1916-17. |
|---|-----------------------|---------------------|----------------------------------|---------------------|
| Effective Services :— | | | | |
| Charges— | £ | £ | £ | £ |
| Payments to War Office for British Forces in India. | 930,620 | 930,700 | 929,400 | 930,700 |
| Furlough Allowances | 343,861 | 136,000 | 161,000 | 157,000 |
| Indian Troop Service and Passage of Officers... | 108,757 | 14,000 | 557,800 | 292,300 |
| Miscellaneous | 143,890 | 86,000 | 67,600 | 28,500 |
| Stores: | 773,617 | 740,400 | 753,800 | 450,100 |
| Total | 2,300,745 | 1,907,100 | 2,469,600 | 1,858,600 |
| 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. | 60,000 | 50,000 | 36,000 | 36,000 |
| Transfer and Sale of Stores, Recoveries, &c. ... | 20,187 | 21,700 | 43,300 | 11,700 |
| Total | 310,187 | 301,700 | 309,300 | 277,700 |
| Net Charge for Effective Services | 1,990,558 | 1,605,400 | 2,160,300 | 1,580,900 |
| Non-effective Charges (net) | 2,484,274 | 2,206,000 | 2,388,900 | 2,287,000 |
| Total, England | 4,474,832 | 3,811,400 | 4,549,200 | 3,867,900 |
| Grand Total | 19,240,368 | 18,898,600 | 20,956,800 | 21,175,700 |

The net Army Charges for 1915-16 exceeded the Budget Estimate by £2,058,200. This large increase is due to various causes arising directly from the War. Of these the more important are an enhanced outlay on account of special war services in respect of internal defence and certain revised arrangements in regard to the practical application of the decision that India should bear the normal cost of the troops sent to India to take part in the War.

The Budget for 1916-17 is higher by £218,900 than the Revised estimate, but includes a reserve of £523,000 to meet unforeseen expenditure. Ordnance stores are included in the Indian instead of, as formerly, in the Home estimate, which accounts for the large increase under that head in the former and decrease in the latter.

Under Non-effective Charges (India) is included an increase of £100,000 for wound and family pension charges arising out of the War; this is counterbalanced by a corresponding reduction of (Home) non-effective payments to the Imperial Government, which bears the extra pensionary charges attributable to the War.

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 1914-15, 1915-16, and 1916-17 is estimated to be approximately as follows :—

| | £ |
|-----------------------------------|---------|
| 1914-15 | 805,100 |
| 1915-16 (Revised Estimate) | 381,300 |
| 1916-17 (Budget) | 462,700 |

These figures include outlay under the four military heads of account, "Army," "Marine," "Military Works" and "Special Defences." The Revised estimate for

1915-16 and the Budget for 1916-17 are on a reduced scale in consequence of existing conditions. Provision is included for £148,900 for the completion of a new despatch vessel for duty in the Persian Gulf, a new station ship for Rangoon, and a new dredger for Bombay Dockyard.

Civil Departments.

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

| | Accounts, 1914-15. | Budget, 1915-16. | Revised Estimate, 1915-16. | Budget, 1916-17. |
|--|-----------------------|---------------------|----------------------------------|---------------------|
| | £ | £ | £ | £ |
| General Administration | 2,048,238 | 2,019,500 | 1,991,600 | 2,010,900 |
| Law Courts and Jails | 3,609,695 | 3,609,700 | 3,730,900 | 3,732,000 |
| Police | 5,095,727 | 5,222,200 | 5,265,500 | 5,379,000 |
| Ports and Pilotage | 68,317 | 64,600 | 88,100 | 67,800 |
| Education | 3,042,564 | 3,119,900 | 2,883,200 | 2,984,300 |
| Ecclesiastical | 127,219 | 135,300 | 131,200 | 136,400 |
| Medical | 1,429,477 | 1,403,100 | 1,427,600 | 1,389,100 |
| Political | 1,123,335 | 1,156,300 | 1,176,600 | 1,178,500 |
| Agriculture... .. | 502,968 | 537,600 | 527,300 | 540,100 |
| Scientific and Miscellaneous Departments | 357,317 | 405,600 | 351,900 | 372,000 |
| Total | 17,404,857 | 17,673,800 | 17,573,900 | 17,790,100 |

The Revised estimate of the figure under "Police" includes a sum for grain compensation allowances to constables in the United Provinces and Bengal treated in the Budgets for 1915-16 and 1916-17 under the head "Miscellaneous." The remainder of the increase is due largely to a growth of crime in the two above-mentioned provinces. Provision has been made in the Budget for certain urgent measures of reform.

It will be seen that the Revised estimate of net expenditure on Education in 1915-16 is £236,700 less than the Budget. About £113,000 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. The remainder consists mainly of unspent portions of Imperial grants, and stands to the credit of the Provincial Governments for future expenditure on Education. The Budget for the current year anticipates a net expenditure of £2,984,300, a small increase on the Revised for 1915-16. About £800,000 of the provision represents recurring and non-recurring Imperial grants.

Famine Relief and Insurance.

| | Accounts, 1914-15. | Budget, 1915-16. | Revised Estimate, 1915-16. | Budget, 1916-17. |
|---------------------------------------|-----------------------|---------------------|----------------------------------|---------------------|
| | £ | £ | £ | £ |
| Direct Famine Relief | 279,885 | 7,100 | 40,000 | 46,300 |
| Protective Railways | — 1,311 | — | — 400 | — 700 |
| Protective Irrigation Works | 501,311 | 500,000 | 500,400 | 433,300 |
| Reduction or avoidance of Debt | 220,115 | 492,900 | 460,000 | 521,100 |
| 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 under their Provincial Settlements. 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.

Civil Works.

| | <i>£</i> |
|----------------------------------|-----------|
| Accounts, 1914-15 | 6,888,990 |
| Budget, 1915-16 | 5,559,000 |
| Revised Estimate, 1915-16 | 5,169,000 |
| Budget, 1916-17 | 4,474,500 |

About £7,500 of the decrease in the revised figure represents not a saving but a transfer to "Medical." The remaining decline is due to the financial effect of the continued duration of the War which has led to further curtailments in expenditure. The policy of retrenchment will be even more strictly observed in the year 1916-17.

Provincial Adjustments.

| | <i>Provincial Surpluses</i> (which are added to the Provincial Balances and charged against the Revenue of the Year). | <i>Provincial Deficits</i> (i.e., amounts taken from Provincial Balances towards defraying expenditure incurred in the Year). |
|----------------------------------|--|--|
| | <i>£</i> | <i>£</i> |
| Accounts, 1914-15 | — | 2,190,152 |
| Budget, 1915-16 | — | 1,077,600 |
| Revised Estimate, 1915-16 | — | 565,000 |
| Budget, 1916-17 | — | 352,600 |

In the Budget for 1915-16 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 £30,750,200, and that the share of the expenditure of the year chargeable to Provincial Governments would be £31,827,800, of which £1,077,600, 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.

The revised estimate of the revenue accruing or credited to the Provincial Governments in the year was £30,731,900. The Provincial share of expenditure was £31,296,900. Thus the Provincial Governments provided from their balances £565,000 towards the expenditure of the year instead of £1,077,600, the figure taken in the Budget of 1915-16.

In 1916-17 the share of the expenditure of the year chargeable to Provincial Governments is expected to amount to £30,956,200. The Provincial share of revenue is estimated at £30,603,600. The excess (£352,600) of Provincial Expenditure will be met from Provincial balances.

A large part of the Provincial deficits in the years under review represents expenditure against unspent portions of non-recurring grants made from Imperial to Provincial revenues mainly for the purposes of Education and Sanitation. These grants were made mainly in the prosperous years 1910-11 to 1912-13, and it is estimated that at the end of 1916-17 there will remain in the balances standing to the credit of the Provinces, unspent portions of such grants amounting to more than £2,000,000, in addition to a saving of about £700,000 from recurring grants of a similar character.

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, 1914-15. | Revised Estimate, 1915-16. | Budget Estimate, 1916-17. |
|---|-----------------------|----------------------------------|---------------------------------|
| | £ | £ | £ |
| Interest on Debt (excluding Interest charged in Railway Revenue and Irrigation Accounts) | 2,064,095 | 2,118,600 | 1,901,100 |
| Railway Revenue Account | 9,148,169 | 9,297,200 | 9,409,000 |
| Irrigation : Interest on Debt | 125,379 | 126,800 | 127,600 |
| Bank of England and Bank of Ireland for Management of Debt | 60,944 | 63,600 | 62,100 |
| Civil Administration : | | | |
| Payments on account of Departments in India, passage, outfit, &c. | 65,998 | 49,800 | 31,700 |
| Postal Subsidy | 24,588 | 42,700 | 27,100 |
| Indo-European Telegraph Department | - 15,985 | - 73,900 | - 2,300 |
| Public Works | 3,007 | 1,000 | 1,000 |
| Indian Civil Service: Allowances to Selected Candidates, &c. | 10,729 | 9,200 | 7,600 |
| Lunatics: Maintenance | 723 | 700 | 600 |
| Political Charges: Diplomatic and Consular Services | - 12,033 | - 12,800 | - 14,700 |
| " Pensions: Territorial and Political | 10,550 | 10,600 | 10,600 |
| " Other Charges | 5,918 | 9,600 | 6,200 |
| India Office: Salaries of Establishment | 148,090 | 153,900 | 153,100 |
| " Auditor's Department | 7,582 | 7,000 | 7,000 |
| " Store Department | 25,974 | 31,100 | 31,300 |
| " Bureau of Information for Indian Students | 3,226 | 2,500 | 2,800 |
| " Stationery, Postage, Telegrams, Maintenance, and other Charges | 27,976 | 31,800 | 34,000 |
| Army and Marine, Effective: Home charges of British forces serving in India (deducting receipt of £100,000 from War Office on account of Aden) | 836,555 | 833,400 | 830,700 |
| " Troop Service and Transport (deducting receipt of £130,000 from War Office) | - 22,179 | 406,300 | 156,300 |
| " Receipt on account of Indian Native Regiments lent for service in the Colonies | - 60,000 | - 36,000 | - 36,000 |
| " His Majesty's ships in Indian Seas | 100,034 | 100,100 | 100,100 |
| " Other Charges | 132,216 | 51,600 | 27,500 |
| Stores: Civil and Public Works | 399,978 | 310,500 | 329,200 |
| " Telegraph | 143,876 | 170,000 | 270,000 |
| " Marine | 83,598 | 159,000 | 318,400 |
| " Army | 767,439 | 748,800 | 446,400 |
| " Military Works | 31,369 | 32,900 | 50,000 |
| " Special Defences (1902) | 9,260 | 8,800 | 8,600 |
| " New Capital at Delhi | 4,401 | 3,800 | - |
| " Miscellaneous Charges | 89,462 | 25,900 | 15,900 |
| Furlough: Civil | 359,838 | 228,000 | 228,000 |
| " Army and Marine | 344,200 | 158,400 | 158,200 |
| " Posts, Telegraph and Public Works | 73,934 | 42,100 | 42,100 |
| Non-Effective Charges (including India Office Pensions): | | | |
| Civil | 1,479,212 | 1,483,500 | 1,495,100 |
| Army and Marine | 3,047,733 | 2,943,400 | 2,830,900 |
| Total | 19,525,856 | 19,539,900 | 19,067,200 |

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

| Expenditure. | Accounts, 1914-15. | Revised Estimate, 1915-16. | Budget, 1916-17. |
|---|-----------------------|----------------------------------|---------------------|
| | £ | £ | £ |
| Capital outlay on construction of State Railways | 2,424,059 | 929,400 | 758,400 |
| " " on Irrigation Works | 45,434 | 85,000 | 17,100 |
| New Capital at Delhi | 60,909 | 13,000 | 51,300 |
| Total | 2,530,402 | 977,400 | 826,800 |

APPENDIX II. (b.)

RAILWAYS.

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

| | | |
|---|--------------|------------------|
| Length of railways open in India on 31st March, 1914 | | 34,656·82 miles. |
| Additional mileage opened in 1914-15 :— | | |
| I. State Lines worked by the State or by Companies | 259·61 miles | |
| II. Lines under rebate terms... .. | 237·03 „ | |
| III. Railways subsidised by the Government of India | 6·00 „ | |
| IV. District Board Lines and Lines subsidised by District Boards | 14·46 „ | |
| V. Native State Lines worked by Native States or by Companies and Lines Guaranteed by Native States | 128·60 „ | |
| | <hr/> | |
| Total addition | | 645·70 miles. |
| | | <hr/> |
| Length of railways open in India on 31st March, 1915, after allowing for minor corrections due to re-alignments, &c. | | 35,284·70 miles. |
| | | <hr/> <hr/> |

| | 1913-14. | 1914-15. |
|---|-------------|-------------|
| Total number of passengers carried | 457,717,900 | 451,085,900 |
| Total weight of goods carried (in tons)... .. | 82,613,000 | 80,972,000 |

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 1914-15, including outlay by companies and local boards, is calculated by adding to the total Capital Outlay up to 31st March, 1914, half the outlay in 1914-15.

| | | Mean Capital Outlay, 1914-15. | Net Traffic Receipts, 1914-15. | Percentage of Net Receipts on Mean Capital Outlay. |
|---|---|-------------------------------------|--------------------------------------|--|
| | | £ | £ | |
| | East Indian | 54,387,293 | 4,300,006 | 7.91 |
| | Bhopal | 269,772 | 13,451 | 4.98 |
| | Bengal-Nagpur | 27,154,008 | 1,373,498 | 5.06 |
| | Burma | 13,914,189 | 662,610 | 4.76 |
| | Assam-Bengal | 10,488,106 | 114,833 | 1.09 |
| | Jorhat | 71,220 | 29 | 0.04 |
| | Eastern Bengal | 23,639,130 | 739,929 | 3.13 |
| | Bombay, Baroda, and Central India (includes Rajputana - Malwa and Nagda-Muttra) | 29,961,396 | 2,055,136 | 6.86 |
| | Tirhoot | 5,233,035 | 385,368 | 7.36 |
| | Oudh and Robilkhand | 17,724,407 | 604,061 | 3.41 |
| | Agra Delhi Chord | 978,053 | 80,117 | 8.20 |
| | Lucknow-Bareilly | 903,389 | 68,631 | 7.59 |
| | Hardwar-Dehra | 186,898 | 15,550 | 8.32 |
| | North-Western | 59,535,595 | 2,036,153 | 3.42 |
| | South Indian | 14,607,986 | 760,258 | 5.20 |
| | Bezwada Extension | 82,553 | 12,939 | 15.67 |
| | Dhone-Kurnool | 67,215 | 2,718 | 4.04 |
| | Mysore | 1,224,000 | 103,256 | 8.44 |
| | Baran-Kotah | 309,851 | 5,045 | 1.63 |
| | Tinnevely Quilon (British and Native Section). | 1,081,003 | 17,717 | 1.64 |
| | Great Indian Peninsula (includes Indian Midland). | 48,802,048 | 1,920,731 | 3.93 |
| | Madras and Southern Mahratta | 25,158,186 | 1,118,032 | 4.44 |
| | Jodhpur-Hyderabad (British Section)... | 293,109 | 28,864 | 9.85 |
| | | 336,072,442 | 16,418,932 | 4.89 |
| Unopened lines, stores, &c. | | 860,719 | | |
| | | 336,933,161 | 16,418,932 | 4.87 |
| Private Companies: Government pay- ments. | | 2,073,443 | | |
| | GRAND TOTAL | 339,006,604 | | |

APPENDIX II. (c.)

MAJOR IRRIGATION WORKS.

CAPITAL OUTLAY AND NET EARNINGS.

The Mean Capital Outlay in 1914-15 is calculated by adding to the total Capital Outlay up to 31st March, 1914, half the outlay in 1914-15.

| | Mean Capital Outlay 1914-15. | Net Earnings 1914-15 (being gross receipts less working expenses). | Percentage of net Earnings on Mean Capital Outlay. |
|--|------------------------------------|---|---|
| Bihar:— | £ | £ | |
| Orissa Canals | 1,760,436 | — 1,052 | — |
| Sone | 1,728,515 | 70,086 | 4·05 |
| Tribeni | 477,035 | — 1,021 | — |
| Bengal:— | | | |
| Midnapur | 553,942 | 6,050 | 1·09 |
| Central Provinces:— | | | |
| Tank Projects | 540,574 | 1,733 | 0·32 |
| United Provinces:— | | | |
| Ganges | 2,322,132 | 252,429 | 10·87 |
| Lower Ganges | 2,588,006 | 196,712 | 7·60 |
| Agra | 755,424 | 34,897 | 4·62 |
| Eastern Jumna | 322,682 | 93,854 | 29·09 |
| Betwa | 528,948 | — 6,500 | — |
| Punjab and N.W. Frontier Province:— | | | |
| Western Jumna | 1,122,142 | 128,024 | 11·41 |
| Upper Bari-Doab | 1,383,434 | 201,832 | 14·59 |
| Sirhind | 1,615,715 | 186,150 | 11·52 |
| Lower Chenab | 2,046,124 | 892,849 | 43·64 |
| Lower Jhelum | 1,038,033 | 236,134 | 22·75 |
| Upper Swat River | 1,073,767 | — 5,151 | — |
| Upper Chenab | 2,105,592 | 5,307 | 0·25 |
| Upper Jhelum | 2,521,670 | — | — |
| Lower Bari-Doab | 1,271,372 | 12,291 | 0·97 |
| Madras:— | | | |
| Godavari Delta | 846,157 | 202,097 | 23·88 |
| Kistna Delta | 1,005,653 | 176,239 | 17·52 |
| Kurnool Cuddapah | 1,509,418 | 147 | 0·01 |
| Pennér River Canals System | 378,467 | 32,328 | 8·54 |
| Periyar Project | 681,921 | 30,354 | 4·45 |
| Rushikulya Project | 310,915 | 8,584 | 2·76 |
| Bombay:— | | | |
| E. Nara Works | 441,643 | 31,419 | 7·11 |
| Godaveri | 590,144 | 2,305 | 0·38 |
| Mutha Canal and Matoba Tank | 494,113 | 17,707 | 3·58 |
| Jamrao | 545,919 | 22,083 | 4·05 |
| Nira Canal and Shetphal Tank | 406,227 | 28,649 | 7·05 |
| Burma:— | | | |
| Mandalay | 371,093 | — 5,911 | — |
| Mon | 356,243 | — 218 | — |
| Shwebo | 381,361 | 31,268 | 8·20 |
| T'wante | 351,535 | — | — |
| Other Works | 5,855,124 | 255,286 | 4·36 |
| Total | 40,281,476 | 3,136,961 | 7·79 |

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. | |
| 1913-14. | £ | £ | £ | £ | £ |
| Imports:— | | | | | |
| Private ... | 122,165,300 | 18,817,600 | 5,596,000 | 24,413,600 | 146,578,900 |
| Government ... | 5,373,400 | — | 4,546,100 | 4,546,100 | 9,919,500 |
| Total ... | 127,538,700 | 18,817,600 | 10,142,100 | 28,959,700 | 156,498,400 |
| Exports:— | | | | | |
| Private ... | Indian produce. } 162,801,000 Re-exports. } 3,118,200 | | | | |
| Government ... | 165,919,200 85,800 | 3,268,400 — | 1,433,000 20,500 | 4,701,400 20,500 | 170,620,600 106,300 |
| Total ... | 166,005,000 | 3,268,400 | 1,453,500 | 4,721,900 | 170,726,900 |
| Excess of Imports over Exports:— | | | | | |
| Private ... | — | 15,549,200 | 4,163,000 | 19,712,200 | — |
| Government ... | 5,287,600 | — | 4,525,600 | 4,525,600 | 9,813,200 |
| Excess of Exports over Imports:— | | | | | |
| Private ... | 43,753,900 | — | — | — | 24,041,700 |
| Government ... | — | — | — | — | — |
| 1914-15. | | | | | |
| Imports:— | | | | | |
| Private ... | 91,952,600 | 7,135,700 | 7,377,900 | 14,513,600 | 106,466,200 |
| Government ... | 4,667,800 | 200 | 25,100 | 25,300 | 4,693,100 |
| Total ... | 96,620,400 | 7,135,900 | 7,403,000 | 14,538,900 | 111,159,300 |
| Exports:— | | | | | |
| Private ... | Indian produce. } 118,323,300 Re-exports. } 2,737,800 | | | | |
| Government ... | 121,061,100 389,600 | 1,499,600 538,000 | 702,600 786,100 | 2,202,200 1,324,100 | 123,263,300 1,713,700 |
| Total ... | 121,450,700 | 2,037,600 | 1,488,700 | 3,526,300 | 124,977,000 |
| Excess of Imports over Exports:— | | | | | |
| Private ... | — | 5,636,100 | 6,675,300 | 12,311,400 | — |
| Government ... | 4,278,200 | — | — | — | 2,979,400 |
| Excess of Exports over Imports:— | | | | | |
| Private ... | 29,108,500 | — | — | — | 16,797,100 |
| Government ... | — | 537,800 | 761,000 | 1,298,800 | — |

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

| | Merchandise. | Treasure. | | | Total Merchandise and Treasure. | | | | | | | | | | |
|-----------------------------------|---|-------------|-----------------|--------------|---------------------------------|-------------|-----------|---|---------|---------|-----------|--|--|--|--|
| | | Gold. | Silver. | Total. | | | | | | | | | | | |
| 1915-16. | £ | £ | £ | £ | £ | | | | | | | | | | |
| Imports :— | | | | | | | | | | | | | | | |
| Private | 87,562,400 | 3,496,100 | 4,408,600 | 7,904,700 | 95,467,100 | | | | | | | | | | |
| Government | 4,122,100 | 25,000 | 35,700 | 60,700 | 4,182,800 | | | | | | | | | | |
| Total | 91,684,500 | 3,521,100 | 4,444,300 | 7,965,400 | 99,649,900 | | | | | | | | | | |
| Exports :— | | | | | | | | | | | | | | | |
| Private | <table border="0"> <tr> <td rowspan="2" style="font-size: 3em; vertical-align: middle;">{</td> <td>Indian produce.</td> <td>128,249,400*</td> </tr> <tr> <td>Re-exports.</td> <td>3,230,600</td> </tr> </table> | { | Indian produce. | 128,249,400* | Re-exports. | 3,230,600 | | | | | | | | | |
| { | Indian produce. | | 128,249,400* | | | | | | | | | | | | |
| | Re-exports. | 3,230,600 | | | | | | | | | | | | | |
| Government | <table border="0"> <tr> <td>131,480,000</td> <td>4,260,500</td> <td>690,000</td> <td>4,950,500</td> <td>136,430,500</td> </tr> <tr> <td>1,400,200</td> <td>—</td> <td>533,300</td> <td>533,300</td> <td>1,933,500</td> </tr> </table> | 131,480,000 | 4,260,500 | 690,000 | 4,950,500 | 136,430,500 | 1,400,200 | — | 533,300 | 533,300 | 1,933,500 | | | | |
| 131,480,000 | 4,260,500 | 690,000 | 4,950,500 | 136,430,500 | | | | | | | | | | | |
| 1,400,200 | — | 533,300 | 533,300 | 1,933,500 | | | | | | | | | | | |
| Total | 132,880,200 | 4,260,500 | 1,223,300 | 5,483,800 | 138,364,000 | | | | | | | | | | |
| Excess of Imports over Exports :— | | | | | | | | | | | | | | | |
| Private | — | — | 3,718,600 | 2,954,200 | — | | | | | | | | | | |
| Government | 2,721,900 | 25,000 | — | — | 2,249,300 | | | | | | | | | | |
| Excess of Exports over Imports :— | | | | | | | | | | | | | | | |
| Private | 43,917,600 | 764,400 | — | — | 40,963,400 | | | | | | | | | | |
| Government | — | — | 497,600 | 472,600 | — | | | | | | | | | | |

* Includes £4,599,300, being the value of wheat exported on Government account.

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

| | 1913-14. | 1914-15. | 1915-16. |
|--|------------|------------|------------|
| <i>A. On Private Account.</i> | | | |
| | £ | £ | £ |
| I. Food, Drink, and Tobacco :— | | | |
| A. Fish (excluding canned fish) | 208,400 | 195,200 | 164,600 |
| B. Fruits and Vegetables | 753,600 | 761,500 | 826,900 |
| C. Grain, Pulse, and Flour... .. | 186,600 | 311,400 | 542,600 |
| D. Liquors | 1,251,600 | 1,032,800 | 1,069,400 |
| E. Provisions and Oilman's stores... .. | 1,649,100 | 1,404,700 | 1,408,500 |
| F. Spices | 1,154,900 | 1,145,800 | 1,248,100 |
| G. Sugar | 9,971,200 | 7,015,000 | 11,078,500 |
| H. Tea | 152,400 | 177,000 | 225,300 |
| I. Other Food and Drink | 611,600 | 529,300 | 865,200 |
| J. Tobacco | 501,900 | 481,700 | 534,400 |
| Total, Class I | 16,441,300 | 13,054,400 | 17,963,500 |
| II. Raw Materials and Produce and articles mainly un-manufactured :— | | | |
| A. Coal, Coke, and Patent Fuel | 710,900 | 523,200 | 181,100 |
| B. Gums, Resins, and Lac | 175,800 | 86,100 | 126,000 |
| C. Hides and Skins, raw | 101,100 | 71,800 | 94,300 |
| D. Metallic Ores and Scrap Iron or Steel for re-manufacture. | 42,000 | 21,500 | 32,800 |
| E. Oils | 2,934,600 | 3,118,200 | 2,833,800 |
| F. Seeds | 53,400 | 180,300 | 138,000 |
| G. Tallow, Stearine, and Wax | 150,600 | 134,000 | 129,700 |
| H. Textile Materials | 1,204,500 | 1,126,600 | 1,005,500 |
| I. Wood and Timber | 515,600 | 486,300 | 450,700 |
| J. Miscellaneous | 1,149,900 | 464,600 | 694,500 |
| Total, Class II | 7,038,400 | 6,212,600 | 5,686,400 |

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

| | 1913-14. | 1914-15. | 1915-16. |
|---|-------------|------------|------------|
| | £ | £ | £ |
| <i>A. On Private Account—continued.</i> | | | |
| III. Articles wholly or mainly manufactured:— | | | |
| A. Apparel | 1,669,400 | 1,078,800 | 1,175,900 |
| B. Arms, Ammunition, and Military Stores | 236,700 | 214,000 | 195,800 |
| C. Carriages and Carts (including Cycles and Motor Cars) | 1,422,700 | 920,300 | 1,058,000 |
| D. Chemicals, Drugs, and Medicines | 1,605,700 | 1,484,300 | 1,915,200 |
| E. Cutlery, Hardware, Implements (except Machine Tools), and Instruments | 4,291,100 | 2,860,200 | 2,725,400 |
| F. Dyes and Colours | 1,510,900 | 1,003,300 | 864,500 |
| G. Furniture, Cabinetware, and Manufactures of Wood | 224,300 | 164,500 | 168,900 |
| H. Glassware and Earthenware | 1,728,700 | 944,800 | 1,033,500 |
| I. Hides and Skins, tanned or dressed, and Leather | 266,700 | 195,400 | 221,500 |
| J. Machinery of all kinds, including Belting for Machinery | 5,508,400 | 4,307,700 | 3,504,700 |
| K. Metals, Iron and Steel, and Manufactures thereof | 10,663,300 | 6,500,300 | 6,123,500 |
| L. Metals, other than Iron and Steel, and Manufactures thereof | 4,010,800 | 2,657,800 | 1,308,200 |
| M. Paper, Pasteboard, and Stationery | 1,525,000 | 1,225,900 | 1,340,300 |
| N. Railway Plant and Rolling Stock | 6,689,800 | 6,721,700 | 2,812,300 |
| O. Yarns and Textile Fabrics | 50,360,000 | 36,191,900 | 32,460,300 |
| P. Miscellaneous | 5,056,000 | 4,641,300 | 5,434,000 |
| Total, Class III | 96,769,500 | 71,112,200 | 62,342,000 |
| IV. Miscellaneous and Unclassified | 1,916,100 | 1,573,400 | 1,570,500 |
| Total value of Imports of Merchandise on Private Account... .. | 122,165,300 | 91,952,600 | 87,562,400 |
| B. <i>Government Stores</i> | 5,373,400 | 4,667,800 | 4,122,100 |
| Grand Total, Imports of Merchandise | 127,538,600 | 96,620,400 | 91,684,500 |

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

| | 1913-14. | 1914-15. | 1915-16. |
|---|------------|------------|------------|
| | £ | £ | £ |
| <i>A. On Private Account.</i> | | | |
| I. Food, Drink, and Tobacco:— | | | |
| A. Fish (excluding Canned Fish) | 261,600 | 235,800 | 284,000 |
| B. Fruits and Vegetables | 412,800 | 342,600 | 400,300 |
| C. Grain, Pulse, and Flour | 30,094,200 | 19,366,100 | 19,380,800 |
| D. Liquors | 1,700 | 100 | 3,900 |
| E. Provisions and Oilman's Stores... .. | 362,900 | 303,200 | 351,300 |
| F. Spices | 609,400 | 638,600 | 619,200 |
| G. Sugar | 91,600 | 58,700 | 62,800 |
| H. Tea | 9,983,400 | 10,352,300 | 13,320,700 |
| I. Other Food and Drink | 1,025,100 | 1,104,000 | 660,800 |
| J. Tobacco | 319,600 | 245,400 | 293,400 |
| Total, Class I | 43,162,300 | 32,646,800 | 35,377,200 |

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

| | 1913-14. | 1914-15. | 1915-16. |
|---|--------------------|--------------------|---------------------|
| | £ | £ | £ |
| <i>A. On Private Account—continued.</i> | | | |
| II. Raw materials and produce and articles mainly unmanufactured : | | | |
| A. Coal, Coke and Patent Fuel | 461,400 | 352,000 | 491,700 |
| B. Gums, Resins and Lac | 1,376,600 | 1,109,100 | 1,178,500 |
| C. Hides and Skins, raw | 7,815,300 | 5,211,700 | 6,529,200 |
| D. Metallic ores and scrap iron or steel for re-manufacture. | 1,034,500 | 712,500 | 919,000 |
| E. Oils | 657,100 | 701,400 | 812,600 |
| F. Seeds | 17,117,000 | 9,769,300 | 6,748,400 |
| G. Tallow Stearine and Wax | 72,200 | 40,000 | 36,900 |
| H. Textile materials | 50,429,500 | 33,284,200 | 30,350,100 |
| I. Wood and Timber | 702,200 | 616,400 | 524,900 |
| J. Miscellaneous | 1,976,600 | 1,585,300 | 1,716,100 |
| Total, Class II | 81,642,400 | 53,381,900 | 49,307,400 |
| III. Articles wholly or mainly manufactured :— | | | |
| A. Apparel | 106,600 | 74,700 | 57,600 |
| B. Arms, Ammunition, and Military Stores | — | — | 100 |
| C. Carriages and Carts, including Cycles and Motor Cars. | 2,100 | 1,300 | 800 |
| D. Chemicals, Drugs and Medicines | 2,637,200 | 1,573,700 | 1,627,700 |
| E. Cutlery, Hardware, Implements (except Machine Tools) and Instruments. | 51,100 | 24,000 | 28,500 |
| F. Dyes and Colours | 695,800 | 1,079,200 | 2,093,300 |
| G. Furniture, Cabinetware, and manufactures of wood. | 40,200 | 27,300 | 24,700 |
| H. Glassware and Earthenware | 12,900 | 7,800 | 6,300 |
| I. Hides and Skins, tanned or dressed, and Leather | 2,833,500 | 3,173,000 | 3,758,700 |
| J. Machinery of all kinds, including belting for machinery. | 1,300 | 1,100 | 800 |
| K. Metals, Iron and Steel, and manufactures thereof. | 295,100 | 189,500 | 264,500 |
| L. Metals, other than Iron and Steel, and manufactures thereof. | 133,400 | 162,700 | 264,400 |
| M. Paper, Pasteboard and Stationery | 4,800 | 3,300 | 6,600 |
| N. Railway Plant and Rolling Stock | 10,300 | 8,600 | 13,300 |
| O. Yarns and Textile fabrics | 27,147,600 | 22,700,800 | 31,912,300 |
| P. Miscellaneous | 2,422,300 | 2,028,800 | 2,083,100 |
| Total, Class III | 36,394,100 | 31,055,800 | 42,142,700 |
| IV. Miscellaneous and Unclassified | 1,602,200 | 1,238,800 | 1,422,100 |
| Total value of exports of merchandise on private account. | 162,801,000 | 118,323,300 | 128,249,400* |
| B. Government Stores, exports | 48,400 | 331,900 | 1,140,400 |
| Total exports of Indian merchandise | 162,849,400 | 118,655,200 | 129,389,800 |
| C. Re-exports—On Private Account | 3,118,200 | 2,737,800 | 3,230,600 |
| Government Stores | 37,400 | 57,700 | 259,800 |
| Total | 3,155,600 | 2,795,500 | 3,490,400 |
| Grand Total, exports of merchandise | 166,005,000 | 121,450,700 | 132,880,200 |

* Includes £4,599,300, being the value of wheat exported on Government account.

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. | 1913-14. | 1914-15. | 1915-16.* |
|---|-------------|------------|------------|
| Europe:— | £ | £ | £ |
| United Kingdom | 78,388,100 | 61,959,200 | 52,051,200 |
| Russia | 88,700 | 24,400 | 57,600 |
| Sweden | 343,800 | 340,700 | 514,600 |
| Norway | 154,700 | 175,100 | 367,100 |
| Germany | 8,443,900 | 3,099,700 | 307,600 |
| Holland | 1,035,400 | 854,800 | 801,400 |
| Belgium | 2,838,500 | 1,086,400 | 153,800 |
| France | 1,794,400 | 1,174,500 | 1,329,900 |
| Italy | 1,463,600 | 1,015,200 | 1,336,300 |
| Austria-Hungary | 2,860,300 | 860,700 | 2,400 |
| Other countries | 704,500 | 371,300 | 771,700 |
| Total | 98,065,900 | 70,962,500 | 57,693,600 |
| Asia:— | | | |
| Turkey | 379,200 | 219,100 | 300,900 |
| Aden Dependencies | 291,800 | 522,700 | 238,000 |
| Arabia | 383,200 | 214,500 | 326,800 |
| Persia | 474,700 | 469,300 | 453,800 |
| Ceylon | 539,000 | 527,700 | 677,500 |
| Straits Settlements (including Labuan)... .. | 2,281,700 | 2,250,100 | 2,497,200 |
| Borneo, Java, and Sumatra | 7,774,100 | 6,115,200 | 9,599,800 |
| Siam | 185,300 | 282,000 | 254,600 |
| Hong Kong | 654,800 | 631,700 | 884,300 |
| China (exclusive of Hong Kong and Macao) | 1,136,900 | 1,044,900 | 1,282,000 |
| Japan | 3,186,800 | 2,966,400 | 4,998,000 |
| Other countries | 540,900 | 177,100 | 282,900 |
| Total | 17,828,400 | 15,420,700 | 21,795,800 |
| Africa and adjacent Islands:— | | | |
| Egypt | 200,500 | 247,200 | 441,300 |
| Portuguese East Africa | 100,500 | 94,900 | 76,900 |
| Mauritius and Dependencies (including Seychelles) | 1,685,100 | 1,158,500 | 1,419,500 |
| British East Africa (including Zanzibar and Pemba) | 258,700 | 209,500 | 322,200 |
| Other East African Ports... .. | 57,500 | 43,900 | 71,000 |
| Other countries | 156,900 | 96,800 | 72,000 |
| Total | 2,459,200 | 1,850,800 | 2,402,900 |
| America:— | | | |
| United States of America | 3,193,600 | 3,119,900 | 5,213,100 |
| South America | 800 | 100 | 700 |
| Other countries | 6,100 | 30,500 | 6,000 |
| Total | 3,200,500 | 3,150,500 | 5,219,800 |
| Australia and Oceania | 611,300 | 568,100 | 448,000 |
| Grand Total | 122,165,300 | 91,952,600 | 87,560,100 |

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. | 1913-14. | 1914-15. | 1915-16.* |
|------------------------|------------|------------|------------|
| Europe:— | £ | £ | £ |
| United Kingdom | 38,236,800 | 37,257,900 | 48,782,600 |
| Russia | 1,636,200 | 1,239,700 | 3,622,700 |
| Sweden | 281,600 | 299,400 | 204,000 |
| Norway | 33,400 | 76,600 | 126,000 |
| Germany | 17,570,500 | 6,785,000 | — |
| Holland | 2,941,800 | 800,200 | 144,800 |
| Belgium | 8,043,200 | 3,505,500 | 154,000 |
| France | 11,788,500 | 5,886,600 | 6,273,200 |
| Spain | 1,485,400 | 1,216,700 | 1,397,100 |
| Gibraltar | 8,500 | 8,000 | 126,500 |
| Italy | 5,223,400 | 4,570,500 | 5,937,500 |
| Austria-Hungary | 6,649,900 | 3,011,900 | — |
| Turkey | 70,800 | 27,900 | — |
| Other Countries | 490,700 | 515,400 | 365,600 |
| Total | 94,460,700 | 65,201,300 | 67,134,000 |

* 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. | 1913-14. | 1914-15. | 1915-16.* |
|---|--------------------|--------------------|---------------------|
| | £ | £ | £ |
| Asia:— | | | |
| Turkey | 1,784,700 | 1,034,400 | 534,500 |
| Aden and Dependencies | 815,700 | 801,700 | 833,200 |
| Arabia | 795,000 | 515,200 | 639,000 |
| Persia | 438,800 | 383,700 | 826,600 |
| Ceylon | 5,865,700 | 5,032,700 | 6,119,400 |
| Straits Settlements (including Labuan) | 4,367,500 | 3,364,900 | 3,337,300 |
| Borneo, Java, and Sumatra | 1,415,700 | 1,413,100 | 1,441,500 |
| Siam | 621,900 | 617,200 | 615,000 |
| Indo-China | 509,400 | 709,000 | 481,800 |
| Hong-Kong | 5,102,000 | 2,808,900 | 2,749,100 |
| China (exclusive of Hong-Kong and Macao) | 3,801,200 | 2,687,800 | 3,576,000 |
| Japan | 15,115,900 | 10,435,600 | 12,271,000 |
| Other Countries | 629,100 | 403,400 | 501,100 |
| Total | 41,262,600 | 30,207,600 | 33,925,500 |
| Africa and adjacent Islands:— | | | |
| Egypt | 1,460,300 | 1,199,100 | 1,436,100 |
| Cape Colony | 243,900 | 255,600 | 281,400 |
| Natal | 535,100 | 625,700 | 676,900 |
| Portuguese East Africa | 325,100 | 293,900 | 230,700 |
| Mauritius and Dependencies (including Seychelles) | 848,800 | 1,036,000 | 790,700 |
| British East Africa (including Zanzibar and Pemba) | 506,000 | 403,500 | 471,200 |
| Other East African Ports | 541,900 | 353,100 | 133,800 |
| Other Countries | 74,800 | 35,300 | 72,500 |
| Total | 4,535,900 | 4,202,200 | 4,098,300 |
| America:— | | | |
| Canada | 952,000 | 759,600 | 1,061,600 |
| United States of America | 14,518,900 | 11,561,700 | 14,089,200 |
| West Indies | 561,600 | 721,800 | 1,107,300 |
| South America | 3,178,600 | 2,388,200 | 3,290,300 |
| Other Countries | 9,200 | 30,800 | 53,800 |
| Total | 19,220,300 | 15,462,100 | 19,602,200 |
| Australia and Oceania... .. | 3,321,500 | 3,250,100 | 3,568,800 |
| Grand Total | 162,801,000 | 118,323,300 | 128,328,800† |

* Preliminary figures.

† Includes £4,799,300, being value of wheat imported on Government account.